

City of **Wyoming** Michigan

# Annual Budget 2018-2019



# Budget Message

## **To Mayor Poll and Members of the Wyoming City Council,**

On behalf of the entire City staff and administration, I am pleased to provide you with the recommended fiscal year 2018-19 Annual Budget for all funds and operations of the City of Wyoming. This budget continues our emphasis on providing quality government services that residents value. We remain conservative in our approach to budgeting and are providing you with the best financial plan possible with the information available.

This year's document includes estimated revenues and expenditures for each fund and component unit the City administers, as well as a summary of all budgeted funds. We have also included a page that shows previous expenditure trends as well as notable expenditures planned for the next fiscal year.

As presented, the budget includes all known sources of revenue and expenditures, including constitutional revenue-sharing and the Economic Vitality Incentive Program. We have also budgeted for 100 percent of all staff costs, even though we anticipate some retirements will take place during the upcoming fiscal year. In addition, while we do expect to receive certain State and Federal grants, those monies are not reflected in this document as they are not guaranteed. Finally, based on our continued analysis and emphasis, we estimate that the 2018-19 budget will have a budgetary surplus that is lower than ever before.

The City Council's commitment to promoting a sustainable future was the guide for developing this budget. As in years past, our ultimate goal is to meet today's needs without compromising the ability of future generations to meet their own.

## **City of Wyoming's Fiscal Situation**

We continue to believe that we are on the road to financial recovery. This is demonstrated by three consecutive years of positive taxable value growth. However, the limitations of the Headlee Amendment and Proposal A continue to restrict that revenue growth and as such, they serve as the foundation of the structural deficit that currently exists. This issue, combined with continued underfunding of revenue sharing by the State Legislature, ultimately places our Council in a position to ask residents to make funding decisions related to basic service levels.

During this budget year we had the opportunity to review our financial position with a group of interested citizens and business owners. After much study and review, this group was able to confirm that the structural deficits facing local government are real and need to be addressed.

Under the guidance of the City Council, the City has been able to preserve City service levels through thoughtful financial planning and implementation of cost controls. However, the solutions implemented in the past are no longer enough. This year, at the suggestion of our citizens group, we have proposed a Payment in Lieu of Taxes plan based upon the use of developable space by the utility facilities located in the City of Wyoming. This funding would be used to supplement the revenue of the General Fund.

In addition, our citizens committee urged us to look at users fees throughout the City. This year we are continuing to work on an extensive review of all user fees to determine their market position and align them with the actual cost of providing the service. User fees are not taxes as they are imposed for providing a specific service that does not benefit the entire city.

This August the City will also ask voters to approve a renewal of our Public Safety Millage in perpetuity. This millage provides an additional \$2.5 million in funding for Police and Fire Services that provide critical programs to our residents. The most notable service addition as a result of this issue has been the regular use of the Gezon Fire Station. Maintenance of services such as this will be heavily impacted by this millage renewal.

## **Strategic Approach**

The City budgets for what is expected, but also continuously reviews the results of operations and takes action when the unexpected occurs. City management utilizes three strategic goals in assembling the budget document. Our first priority is always the safety of our residents and staff in delivering services. Our second is on-going training and professional development for our staff members in order to make them as effective as possible when delivering services; that is particularly important as we operate with a smaller, more flexible workforce. Finally, we believe technology is critical to delivering quality service. Technology failures can cast our service delivery in a bad light and may also compromise the safety of our residents and staff.

During the 2017-18 budget year the Citizens approved our flexible funding proposal. This proposal allows us to utilize the millage levied for library operations to support parks capital investment. In the next year, we are anticipating the renovation of Ferrand Park and, with the assistance of a State Grant, construction of the first phase of the redevelopment of Ideal Park. We are currently assessing recreational needs, costs of alternatives and potential financing options for improvements to both Jackson Park and Gezon Park.

Overall, the following steps were used in developing this budget:

- This year we have made significant progress towards the reduction of our Other Post Employment Benefit outstanding debt. In the 2018-19 fiscal year we begin to see the results of some of the work done with the reduction in payments in the pension/OPEB

expense accounts for the Motor Pool, Sewer, and Water funds. In other areas you will see an increase in pension/OPEB costs as we begin working towards full payment of the Actuarially Computed Employer Contribution for OPEB in all funds.

- We continue to maintain larger fund balances within the insurance funds as we explore the potential of one time payments to decrease the number of Health Insurance Trust participants to further reduce the City's Other Post Employment Benefit debt. We have recently completed a plan offering a one-time buyout of deferred retirees. Based on the success of this plan, we look forward to exploring similar plans for active or retired employees.
- Department staff met with administration to quantify the level and cost of human resources necessary to meet each department's responsibilities and goals.
- We prioritized capital projects that include a new roof for the Court building, renovation of a court room to address security issues, new personal safety equipment for police officers, tasers, over \$5.5M in road reconstruction, resurfacing and slip lining of deteriorating sewer lines.

We are proud of our employees' efforts to find solutions to our budget challenges, and we will continue to push for more by assessing staff cross training, neighborhood and school programs, energy efficiency and staff and facility utilization. The 2018-19 fiscal year will be an important year for the City of Wyoming as we plan for future budget sustainability.

## **Budget Overview**

When discussing our budget, most of our focus will rest on the General Fund as it is the most flexible, yet revenue-challenged, fund that we administer. We will continue to concentrate on funding solutions; however, our ability to find and implement solutions is usually complex. In some cases it may require multiple steps of approval and voter involvement.

This year the only personnel change in the General Fund is the addition of four new cadets for the police department and transitioning two part-time positions that provide clerical services to the Fire Department to one full-time position. The cadets are used for desk officer positions and some limited patrol in parks and other special events freeing up time for sworn officers to address standard calls for service. In the General Fund we continue to battle overtime costs as minimal staffing in police and fire services can be heavily impacted by major cases or injuries to staff. Based upon our desire to maintain operations, many times these issues can only be overcome with the use of overtime.

As we look beyond the General Fund, we continue to operate quite well with a smaller, flexible and efficient strategy of operations that keeps our costs low while continuing to maintain high-quality service.

Over the next several years, you will see a significant investment in roads from our major, local and capital improvements budgets. This investment will average approximately \$5.8 million per year over the next 9 years which is in line with the required annual investment dictated by our asset management plan. We also anticipate additional capital being appropriated for a project to reduce congestion at the 54<sup>th</sup> Street and US 131 interchange area, as well as a project to replace sprinkling in the medians of our major streets. In our utility accounts, we remain conservative with capital improvements as we pay off existing debt and maintain adequate debt ratios. However, over the next fiscal year we will continue the process of planning for a second water intake in Lake Michigan for our Drinking Water Plant.

Under our Community Services department, we house Building Inspections, Parks and Recreation and Community Development Block Grants functions. Our Building Inspections department operates independently based upon the revenues that are collected from building permit activity. Even with no large project planned we believe building activity will remain strong.

Parks and Recreation also remains balanced; however, its ability to perform long-term preventative maintenance and provide for capital updates is limited by a dedicated millage that was approved more than 20 years ago. The additional funding available as a result of the flexible funding request approved by voters on the May 2017 ballot will serve as a catalyst for capital improvements as we move forward.

The Community Development Block Grant fund receives its funding from the Department of Housing and Urban Development. This fund provides home improvement opportunities to residents of our community who don't have the financial resources to support those efforts on their own. This program is credited with the success of our highly regarded housing stock.

## **Conclusion**

Under the pressure of minimal funding increases and expected cost increases, we have developed the following budget document and plan which maintains our City's healthy financial position for the upcoming fiscal year. It is important to recognize that City employees continue to serve our community well, even with the financial challenges they face. I respect and appreciate their daily efforts to make this a great community.

I would like to take a moment to thank our City Council members for their guidance and support throughout the development of this proposed budget. The efforts of the entire City

staff in putting this budget together are greatly appreciated. Special thanks to all department heads and the Finance Department, especially Rosa Ooms and Kate Balfourt, for their commitment and long hours dedicated to the creation of this Fiscal Year 2018-19 Budget.

Respectfully Submitted,

A handwritten signature in black ink, appearing to read "C. Holt". The signature is stylized with a large initial "C" and a long horizontal stroke.

Curtis Holt  
City Manager

City of Wyoming  
All Funds - Revenues and Other Sources, Expenditures and Other Uses, and Changes in Fund Balance  
Fiscal Year 2018 - 2019

	Estimated Beginning Fund Balance	Revenues and Other Sources	Expenditures and Other Uses	Excess (Deficiency)	Fund Balance End of Year
General Fund	\$ 9,396,576	\$ 32,606,254	\$ 32,728,252	\$ (121,998)	\$ 9,274,578
Major Streets	2,030,624	10,120,000	11,817,056	(1,697,056)	333,568
Local Streets	907,200	1,740,000	1,911,116	(171,116)	736,084
Public Safety	17,141	2,656,981	2,656,981	-	17,141
Fire	9,073	1,604,856	1,604,856	-	9,073
Police	15,901	2,673,231	2,673,231	-	15,901
Parks & Recreation	611,411	3,792,192	3,720,230	71,962	683,373
Sidewalk Snow Removal	350,828	318,092	417,025	(98,933)	251,895
Solid Waste Disposal	399,058	847,909	937,166	(89,257)	309,801
Building Inspections	1,244,212	1,571,180	1,539,864	31,316	1,275,528
Community Dev. Block Grant	-	746,084	746,084	-	-
Drug Law Enforcement	151,254	-	148,886	(148,886)	2,368
Library Maintenance	521,899	834,128	449,798	384,330	906,229
MTF Debt Service	-	422,163	422,163	-	-
Capital Improvement	1,477,386	5,715,041	5,802,548	(87,507)	1,389,879
Sewer Bond Reserve	3,465,535	-	-	-	3,465,535
Sewer Construction Reserve	664,621	90,000	-	90,000	754,621
Sewer*	9,700,685	18,380,065	18,175,072	204,993	9,905,678
Sewer Total	13,830,841	18,470,065	18,175,072	294,993	14,125,834
Water*	11,535,400	22,747,665	21,916,842	830,823	12,366,223
Water Construction Reserve	672,488	90,000	-	90,000	762,488
Water Bond Reserve	3,597,962	-	-	-	3,597,962
Water Total	15,805,850	22,837,665	21,916,842	920,823	16,726,673
Motor Pool*	2,172,095	4,204,900	3,830,709	374,191	2,546,286
Motor Pool Depreciation Reserve	2,190,353	1,799,100	1,243,000	556,100	2,746,453
Motor Pool Total	4,362,448	6,004,000	5,073,709	930,291	5,292,739
Capital Projects Revolving	2,092,143	332,625	113,825	218,800	2,310,943
Total	\$ 53,223,845	\$ 113,292,466	\$ 112,854,704	\$ 437,762	\$ 53,661,607
Less Transfers Between Funds		(13,387,231)	(13,387,231)		
Less Admin Fee Between Funds		(3,612,000)	(3,379,199)		
Grand Total Revenue and Expenditures		96,293,235	96,088,274		

\* Represents working capital balance (current assets less current liabilities)

Funds That Are Not Approved as Part of City's Budget (provided for informational purposes only):

Self Insurance Funds:

General Liability	\$ 1,465,715	\$ 538,357	\$ 509,671	\$ 28,686	\$ 1,494,401
Fleet Insurance	682,007	52,639	155,522	(102,883)	579,124
Property Insurance	1,855,460	157,173	253,305	(96,132)	1,759,328
Life Insurance	26,457	30,179	44,400	(14,221)	12,236
Worker's Compensation	2,221,802	672,235	764,443	(92,208)	2,129,594
Health Insurance	4,221,071	8,928,781	8,292,463	636,318	4,857,389
Dental Insurance	405,981	473,582	398,607	74,975	480,956
Self Insurance Sub-Total	10,878,493	10,852,946	10,418,411	434,535	11,313,028

Pension Fund	184,022,793	16,297,617	12,389,218	3,908,399	187,931,192
OPEB Fund	42,388,767	5,786,000	2,974,985	2,811,015	45,199,782
Total	\$ 237,290,053	\$ 32,936,563	\$ 25,782,614	\$ 7,153,949	\$ 244,444,002
Less Admin Fee Between Funds			(232,801)		
Grand Total Revenue and Expenditures		269,645,167	254,041,211		

**City of Wyoming, Michigan**  
**Administrative Fee Allocation**

	<b>2017 Actual</b>	<b>2018 Actual</b>	<b>2019 Budget</b>
202 Major Streets Fund	\$ 273,695	\$ 264,610	\$ 289,616
203 Local Streets Fund	130,402	86,011	92,913
208 Parks and Recreation Fund	429,804	315,508	312,466
211 Sidewalk Fund	25,489	20,141	22,991
230 Solid Waste Disposal Fund	57,677	54,385	69,060
249 Inspections Fund	107,872	81,444	80,074
400 Capital Improvement Fund	394,168	110,406	230,386
401 Library Fund	32,567	46,282	42,244
590 Sewer Fund	1,180,527	972,534	932,362
591 Water Fund	1,429,422	1,132,843	1,117,831
661 Motor Pool Fund	333,842	202,910	189,256
678-684 Insurance Funds	352,368	263,930	232,801
<b>Total</b>	<b><u>\$ 4,747,833</u></b>	<b><u>\$ 3,551,004</u></b>	<b><u>\$ 3,612,000</u></b>

**City of Wyoming, Michigan**  
**Transfers Between Funds**

	<u>Transfers In</u>	<u>Transfers Out</u>
General Fund	\$ 6,935,068	\$ -
Public Safety Fund	-	2,656,981
Fire Fund	-	1,604,856
Police Fund	-	2,673,231
Total	<u>6,935,068</u>	<u>6,935,068</u>
Major Streets Fund	4,200,000	-
Capital Improvement Fund	-	4,200,000
Total	<u>4,200,000</u>	<u>4,200,000</u>
MTF Major Str Debt Service	422,163	-
Capital Improvement Fund	-	422,163
Total	<u>422,163</u>	<u>422,163</u>
Sewer - Construction Reserve	90,000	-
Sewer Fund	-	90,000
Total	<u>90,000</u>	<u>90,000</u>
Water - Construction Reserve	90,000	-
Water Fund	-	90,000
Total	<u>90,000</u>	<u>90,000</u>
Motor Pool Reserve Fund	1,650,000	-
Motor Pool Equipment Fund	-	1,650,000
Total	<u>1,650,000</u>	<u>1,650,000</u>
<b>Grand Total of Transfers</b>	<b><u>\$ 13,387,231</u></b>	<b><u>\$ 13,387,231</u></b>

City of Wyoming, Michigan  
**Property Tax Millage Rate Schedule**

	Actual						Final
	2013	2014	2015	2016	2017	2018	2019
<b><u>Purpose</u></b>							
<b>General Operations</b>	4.6695	4.6695	4.6695	4.6695	4.6695	4.8938	4.8938
<b>Fire Services</b>	0.7500	0.7500	0.7500	0.7500	0.7500	0.7487	0.7487
<b>Police Services</b>	1.2500	1.2500	1.2500	1.2500	1.2500	1.2478	1.2478
<b>Parks &amp; Recreation</b>	1.5000	1.5000	1.5000	1.5000	1.5000	1.4973	1.4973
<b>Sidewalks</b>	0.1500	0.2000	0.2000	0.2000	0.2000	0.1996	0.1496
<b>Yard Waste</b>	0.4000	0.3500	0.3500	0.3500	0.3500	0.3500	0.4000
<b>Library Maintenance</b>	0.1000	0.1000	0.1000	0.3700	0.3700		
<b>Library Debt Service</b>	0.2500	0.2700	0.2700				
<b>Library Ops/Parks Capital</b>						0.3693	0.3693
<b>Capital Projects</b>	1.5678	1.5678	1.5678	1.5678	1.5678	1.5650	1.5650
<b>Public Safety</b>	1.2500	1.0000	1.2500	1.2500	1.2500	1.2477	1.2477
<b>Total Mills</b>	<u>11.8873</u>	<u>11.6573</u>	<u>11.9073</u>	<u>11.9073</u>	<u>11.9073</u>	<u>12.1192</u>	<u>12.1192</u>

	Authorized*	Headlee Limit	Levied
Charter-Aggregate	11.0900	10.5215	10.4715
Charter-Public Safety	1.2500	1.2477	1.2477
State-Yard Waste	3.0000	2.7839	0.4000
<b>Total Tax Rate</b>	<u>15.3400</u>	<u>14.5531</u>	<u>12.1192</u>

\* Millage Authorized by Election, Charter, etc.

CITY OF WYOMING  
PERSONNEL SCHEDULE FOR FISCAL YEAR 2018-2019

<u>Department</u> <u>MANAGER</u>	<u>Position Title</u>	<u>Position</u> <u>Class</u>	<u>Pay</u> <u>Class</u>	<u>Budgeted</u> <u>2015-2016</u>	<u>Budgeted</u> <u>2016-2017</u>	<u>Budgeted</u> <u>2017-2018</u>	<u>Budgeted</u> <u>2018-2019</u>
172	CITY MANAGER	16020		1.00	1.00	1.00	1.00
	ASSISTANT CITY MANAGER			0.00	0.00	1.00	1.00
	DEPUTY CITY MANAGER	16030		1.00	1.00	0.00	0.00
	DIRECTOR OF HUMAN RESOURCES	16055		1.00	1.00	1.00	1.00
	ADMINISTRATIVE ASSISTANT	16007		2.00	2.00	2.00	1.00
	ANALYTICS PROJECT SPECIALIST	10020	G63	0.00	1.00	1.00	1.00
	HUMAN RESOURCE SPECIALIST	16008		1.00	1.00	1.00	2.00
	RISK CONTROL SUPERVISOR	15350	A28	1.00	1.00	1.00	2.00
	SECRETARY II	10263	G41	1.00	1.00	1.00	1.00
					<b>8.00</b>	<b>9.00</b>	<b>9.00</b>
DISTRICT COURT 136	COURT ADMINISTRATOR	15130	A40	1.00	1.00	1.00	1.00
	DEPUTY COURT ADMINISTRATOR	15160	A24	1.00	1.00	1.00	1.00
	CHIEF PROBATION OFFICER	10250	G71	1.00	1.00	1.00	1.00
	COURT RECORDER	15145	A12	2.00	2.00	2.00	2.00
	DEPUTY COURT CLERK	10083	G21	1.00	1.00	2.00	2.00
	DEPUTY COURT CLERK I	10085	G21	2.00	2.00	2.00	2.00
	DEPUTY COURT CLERK II	10086	G29	4.00	3.00	2.00	2.00
	DEPUTY COURT CLERK III	10087	G37	2.00	1.00	1.00	1.00
	PROBATION OFFICER	10245	G63	2.00	2.00	2.00	2.00
	SENIOR DEPUTY COURT CLERK	10283	G37	0.00	2.00	2.00	2.00
	PT - BAILIFF	11021		2.50	2.50	2.50	2.50
	PT - DEPUTY COURT CLERK I	11020		0.50	0.50	0.50	0.50
	PT - DEPUTY COURT CLERK	11083		0.50	0.50	0.50	0.50
	PT - MAGISTRATE	51030		0.50	0.50	0.50	0.50
				<b>20.00</b>	<b>20.00</b>	<b>20.00</b>	<b>20.00</b>
FINANCE 201	FINANCE DIRECTOR	16035		1.00	0.00	0.00	1.00
	DEPUTY FINANCE DIRECTOR	16034		0.00	1.00	1.00	0.00
	ACCOUNT CLERK II	10016	G41	2.00	2.00	2.00	2.00
	ACCOUNT CLERK III	10017	G49	1.00	1.00	1.00	1.00
	ACCOUNTANT	15010	A22	2.00	0.00	0.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	0.00	1.00	1.00	1.00
	SENIOR ACCOUNTANT	15358	A28	1.00	2.00	2.00	2.00
				<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
ASSESSOR 209	ASSESSING ADMINISTRATOR	15140	A32	1.00	1.00	1.00	1.00
	CITY ASSESSOR	15090	A48	0.00	0.00	0.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	PROPERTY EXAMINER II	10256	G55	1.00	1.00	1.00	1.00
	PROPERTY EXAMINER III	10257	G63	2.00	2.00	2.00	2.00
	PT - CLERICAL	11013		0.50	0.50	1.00	1.00
				<b>5.50</b>	<b>5.50</b>	<b>6.00</b>	<b>7.00</b>
CITY CLERK 215	CITY CLERK	16010		1.00	1.00	1.00	1.00
	DEPUTY CLERK	15150	A18	1.00	1.00	1.00	1.00
	OFFICE CLERK II	10201	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	SECRETARY	10260	G27	1.00	1.00	1.00	1.00
				<b>5.00</b>	<b>5.00</b>	<b>5.00</b>	<b>5.00</b>
TREASURER 253	CITY TREASURER	15110	A40	1.00	1.00	1.00	1.00
	DEPUTY TREASURER	15190	A22	1.00	1.00	1.00	1.00
	ACCOUNT CLERK I	10015	G33	2.00	1.00	1.00	0.00
	ACCOUNT CLERK II	10016	G41	1.00	1.00	1.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	0.00	1.00	1.00	1.00
	ACCOUNTING SPECIALIST II	10019	G41	0.00	0.00	0.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	0.00	2.00
	TAX COLLECTOR	10290	G53	1.00	1.00	1.00	0.00
				<b>7.00</b>	<b>7.00</b>	<b>7.00</b>	<b>7.00</b>
INFORMATION TECHNOLOGY 258	DIRECTOR OF INFORMATION TECH.	15205	A40	1.00	1.00	1.00	1.00
	INFORMATION TECH SPECIALIST I	10285	G55	4.00	3.00	3.00	2.00
	INFORMATION TECH SPECIALIST II	10287	G63	2.00	3.00	2.00	3.00
	INFORMATION TECH SUPERVISOR	15260	A32	3.00	2.00	2.00	2.00
	PT - OFFICE SPECIALIST I	11205		0.00	1.00	0.50	0.50
				<b>10.00</b>	<b>10.00</b>	<b>8.50</b>	<b>8.50</b>

<b>POLICE</b> 305, 308, 310 313, 315, 312	DIRECTOR OF POLICE & FIRE SERVICES	16046		1.00	1.00	1.00	1.00
	ACCOUNT CLERK II	10016	G41	1.00	1.00	0.00	0.00
	ACCOUNTING SPECIALIST I	10018	G37	0.00	0.00	1.00	1.00
	ADMINISTRATIVE SPECIALIST	15062	A16	1.00	1.00	1.00	2.00
	BUILDING MAINT WORKER I	10040	G29	1.00	1.00	1.00	1.00
	EVIDENCE TECHNICIAN I	10105	G41	0.00	0.00	1.00	2.00
	EVIDENCE TECHNICIAN II	10106	G55	3.00	3.00	2.00	1.00
	EVIDENCE TECHNICIAN III	10107	G63	1.00	1.00	2.00	2.00
	OFFICE MANAGER	15290	A22	1.00	1.00	1.00	0.00
	OFFICE SPECIALIST I (Office Clerk I)	10205	G21	3.00	3.00	3.00	4.00
	OFFICE SPECIALIST II (Office Clerk II)	10206	G37	3.00	3.00	2.00	1.00
	POLICE CAPTAIN	22040	L15	2.00	2.00	2.00	2.00
	POLICE LIEUTENANT	22050	L12	7.00	5.00	5.00	5.00
	POLICE OFFICER	20300	P30	66.00	66.00	66.00	66.00
	POLICE SERGEANT	22060	L09	10.00	12.00	12.00	12.00
	TECHNICAL SUPPORT SUPERVISOR	15385	A24	1.00	1.00	1.00	1.00
				<b>101.00</b>	<b>101.00</b>	<b>101.00</b>	<b>101.00</b>

<b>FIRE</b> 337, 339	FIRE CHIEF	16045		1.00	1.00	1.00	1.00
	DEPUTY FIRE CHIEF	16047		0.00	1.00	1.00	1.00
	FIRE BATTALION CHIEF	30160	F30	1.00	1.00	0.00	0.00
	FIRE EQUIPMENT OPERATOR	30110	F10	6.00	5.00	6.00	5.00
	FIRE INSPECTOR	30130	F20	1.00	1.00	1.00	1.00
	FIRE LIEUTENANT	30140	F15	4.00	4.00	4.00	3.00
	FIREFIGHTER	30120	F05	14.00	15.00	16.00	18.00
	OFFICE SPECIALIST I	10205	G21	0.00	0.00	0.00	1.00
	PT - OFFICE SPECIALIST I	11205		0.50	0.50	1.00	0.00
				<b>27.50</b>	<b>28.50</b>	<b>30.00</b>	<b>30.00</b>

<b>INSPECTIONS &amp; PLANNING</b> 371, 400	CHIEF BUILDING INSPECTOR	15080	A36	1.00	0.00	0.00	0.00
	BUILDING INSPECTIONS SUPERVISOR	15078	A28	0.00	1.00	1.00	1.00
	ADMINISTRATIVE AIDE	15020	A20	1.00	1.00	1.00	2.00
	BUILDING INSPECTOR	10035	G63	2.00	0.00	0.00	1.00
	BUILDING INSPECTOR II	10036	G71	0.00	1.00	1.00	1.00
	BUILDING REHAB SPECIALIST	10045	G63	1.00	1.00	1.00	0.00
	CITY PLANNER	15100	A36	1.00	1.00	1.00	1.00
	CODE ENFORCEMENT INSPECTOR	10037	G53	0.00	1.00	1.00	1.00
	ELECTRICAL INSPECTOR	10090	G63	2.00	1.00	1.00	1.00
	HOUSING INSPECTOR	10115	G63	0.00	2.00	2.00	2.00
	OFFICE SPECIALIST I (Office Clerk II)	10205	G21	1.00	1.00	1.00	1.00
	PLMBG & OR MECHANICAL INSPECTOR	10225	G63	1.00	2.00	2.00	2.00
	PRINCIPAL PLANNER	15310	A30	0.00	0.00	1.00	1.00
	PROPERTY COMPLIANCE ANALYST	10253	G71	1.00	0.00	0.00	0.00
	SECRETARY	10260	G27	1.00	1.00	1.00	1.00
	PT INSPECTOR		G63	0.00	0.00	0.00	0.50
				<b>12.00</b>	<b>13.00</b>	<b>14.00</b>	<b>15.50</b>

<b>PARKS &amp; RECREATION</b> 752, 756, 758, 761	DIRECTOR OF COMMUNITY SERV	16036		1.00	1.00	1.00	1.00
	MAINTENANCE HELPER	10170	G21	3.00	3.00	3.00	1.00
	MAINTENANCE I	10175	G29	2.00	2.00	2.00	4.00
	OFFICE SPECIALIST I	10205	G21	0.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	0.00	0.00	0.00	3.00
	PARKS & FACILITIES SUPERVISOR	15300	A28	1.00	1.00	1.00	1.00
	PARKS & FACILITIES TECHNICIAN I	10219	G37	1.00	1.00	1.00	1.00
	PARKS & FACILITIES TECHNICIAN II	10221	G43	3.00	3.00	3.00	3.00
	PARKS & FACILITIES TECHNICIAN III	10223	G47	2.00	2.00	2.00	2.00
	RECREATION PROGRAMMER I	15345	A12	2.00	2.00	2.00	1.00
	RECREATION PROGRAMMER II	15346	A18	2.00	2.00	2.00	2.00
	RECREATION SUPERVISOR	15347	A28	1.00	1.00	1.00	1.00
	SECRETARY	10260	G27	3.00	2.00	2.00	0.00
	SPECIAL EVENTS & MKTG PROGRAMMER	15348	A12	0.00	0.00	0.00	1.00
	PT - RECEPTIONIST (WSC)	11070		0.50	0.50	0.50	0.50
	PT - SITE SUPERVISOR (WSC)	11090		1.00	1.00	1.00	1.00
	PT - OFFICE SPECIALIST I (TEAM 21)	11205		0.50	0.50	0.50	0.50
	PT - PROGRAM ASSISTANT (TEAM 21)	51124		0.50	0.50	0.50	0.50
				<b>23.50</b>	<b>23.50</b>	<b>23.50</b>	<b>24.50</b>

<b>PUBLIC SERVICE</b> 441, 445, 447, 474, 661	DIRECTOR OF PUBLIC WORKS	16060		1.00	1.00	1.00	1.00
	ASSIST. DIRECTOR PW, ENGINEERING	15066	A40	1.00	1.00	1.00	1.00
	ASSIST. DIRECTOR PW, MAINTENANCE	15065	A40	1.00	1.00	1.00	1.00
	AUTOMOTIVE MECHANIC II	10026	G41	3.00	2.00	0.00	0.00
	BUILDING MAINT WORKER III	10042	G47	1.00	1.00	1.00	1.00
	CONTRACT & PROCURE. SUPERVISOR	15125	A28	1.00	1.00	1.00	1.00
	ENGINEERING TECHNICIAN II	10096	G53	2.00	0.00	0.00	0.00
	EQUIPMENT OPERATOR I	10100	G39	7.00	7.00	7.00	6.00
	FLEET SERVICES APPRENTICE	10120	G21	1.00	0.00	1.00	0.00
	FLEET SERVICES MASTER TECHNICIAN	10122	G49	0.00	1.00	2.00	2.00
	FLEET SERVICES SENIOR TECHNICIAN	10123	G41	0.00	0.00	1.00	1.00
	FLEET SERVICES UTILITY TECHNICIAN	10125	G29	0.00	1.00	0.00	1.00
	MAINTENANCE HELPER	10170	G21	4.00	3.00	7.00	8.00
	MAINTENANCE II	10176	G33	11.00	13.00	9.00	11.00
	MAINTENANCE WORKER II	10185	G37	2.00	2.00	2.00	0.00
	MOTOR POOL SUPERVISOR	15280	A28	1.00	1.00	1.00	1.00
	OFFICE MANAGER	15290	A22	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST I	10205	G21	1.00	1.00	1.00	1.00
	OFFICE SPECIALIST II	10206	G37	1.00	1.00	1.00	1.00
	PUBLIC WORKS SUPERVISOR	15330	A28	2.00	2.00	2.00	2.00
	SENIOR CIVIL ENGINEER	15360	A34	1.00	1.00	1.00	1.00
	SENIOR CREW LEADER	10281	G55	5.00	5.00	4.00	4.00
	SENIOR ENGINEERING TECH	10284	G63	0.00	2.00	2.00	2.00
	SHOP FOREMAN	15370	A24	0.00	0.00	1.00	1.00
	TRAFFIC MAINTENANCE I	10295	G29	1.00	0.00	1.00	1.00
	TRAFFIC MAINTENANCE II	10296	G33	2.00	3.00	2.00	2.00
	TRAFFIC MAINTENANCE TECH II	10301	G55	2.00	2.00	2.00	2.00
	PT - ENGINEERING TECH	11065		0.50	0.50	0.50	0.50
	PT - FLEET MAINT PARTS SPECIALIST	11055		0.50	0.50	0.50	0.50
	PT - MAINTENANCE II/ WORKER II	11186/5		0.50	0.50	0.50	0.50
				<b>53.50</b>	<b>54.50</b>	<b>54.50</b>	<b>54.50</b>

<b>UTILITIES</b> 590, 591	DEPUTY DIRECTOR OF PW	15170	A48	1.00	1.00	1.00	1.00
	ASSET MGMT COORDINATOR (grant funded)	10021	G71	0.00	1.00	1.00	1.00
	BIO-SOLIDS OPERATIONS COORD.	10330	G59	1.00	1.00	1.00	1.00
	BUILDING MAINTENANCE WORKER II	10041	G37	1.00	2.00	2.00	2.00
	CHEMIST	10058	G71	2.00	2.00	2.00	2.00
	CUSTODIAN	10078	G21	1.00	1.00	1.00	1.00
	ENGINEERING TECHNICIAN II	10096	G53	1.00	0.00	0.00	0.00
	ENVIRONMENTAL SERV INSPECTOR	10135	G63	2.00	2.00	2.00	2.00
	ENVIRONMENTAL SERV SUPERVISOR	15247	A28	1.00	1.00	1.00	1.00
	ENVIRONMENTAL SERVICE SPECIALIST	10130	G55	1.00	1.00	1.00	1.00
	INSTRUMENT TECHNICIAN	10140	G55	2.00	2.00	2.00	2.00
	LABORATORY SERVICES MANAGER	15270	A36	1.00	1.00	1.00	1.00
	LABORATORY TECHNICIAN I	10153	G55	3.00	2.00	3.00	3.00
	LABORATORY TECHNICIAN II	10154	G63	3.00	3.00	2.00	2.00
	OFFICE SPECIALIST I	10205	G21	0.00	0.00	1.00	1.00
	SECRETARY II	10263	G41	2.00	2.00	1.00	1.00
	SHOP FOREMAN	15370	A24	2.00	2.00	2.00	2.00
	UTILITY MAINTENANCE I	10320	G45	6.00	8.00	8.00	5.00
	UTILITY MAINTENANCE II	10321	G55	9.00	7.00	7.00	10.00
	UTILITY MAINTENANCE III	10322	G63	2.00	2.00	2.00	2.00
	UTILITY MAINTENANCE MANAGER	15405	A36	0.00	1.00	1.00	1.00
	UTILITY MAINTENANCE SUPERVISOR	15410	A28	2.00	0.00	0.00	0.00
	UTILITY OPERATIONS SUPERVISOR	15420	A28	2.00	0.00	0.00	0.00
	UTILITY PLANT OPERATOR I	10356	G45	6.00	6.00	7.00	2.00
	UTILITY PLANT OPERATOR II	10355	G59	8.00	8.00	7.00	12.00
	UTILITY PLANT SUPERINTENDENT	15430	A40	0.00	2.00	2.00	2.00
	PT - COURIER	11030		1.00	1.00	1.00	1.00
				<b>60.00</b>	<b>59.00</b>	<b>59.00</b>	<b>59.00</b>
				<b>340.00</b>	<b>343.00</b>	<b>344.50</b>	<b>349.00</b>

2019 Includes 5 overlap positions

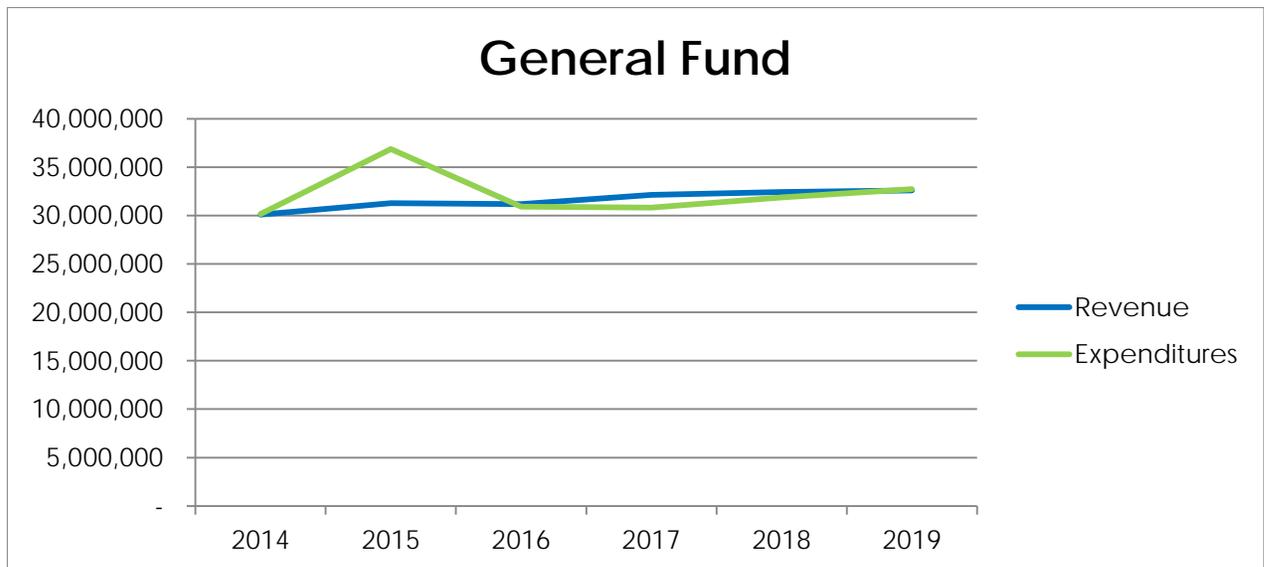
City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 101 General Fund</b>			
Revenue			
Taxes	\$ 11,048,004	\$ 11,566,375	\$ 11,671,394
Licenses and Permits	1,305,000	1,295,000	1,295,000
Federal Grants	305,042	156,921	-
State Grants	6,512,385	6,801,581	6,855,849
Contributions from Local Units	332,704	351,292	268,073
Charges for Service	3,606,456	3,611,002	3,671,200
Fines and Forfeitures	1,500,000	1,700,000	1,700,000
Interest and Rentals	154,640	87,640	75,770
Other Revenues	148,176	157,534	83,900
Other Financing Sources	6,711,372	6,711,372	6,985,068
Revenue Totals	<u>31,623,779</u>	<u>32,438,717</u>	<u>32,606,254</u>
Expenditures			
Personal Services	24,272,014	23,929,276	24,737,845
Supplies	601,590	595,420	597,911
Other Services and Charges	7,404,250	6,932,691	7,208,096
Capital Outlay	407,223	400,989	184,400
Transfers Out	-	-	-
Expenditure Totals	<u>32,685,077</u>	<u>31,858,376</u>	<u>32,728,252</u>
<b>Fund Total</b>	(1,061,298)	580,341	(121,998)
<b>Fund Balance, Beginning</b>	<u>8,816,235</u>	<u>8,816,235</u>	<u>9,396,576</u>
<b>Fund Balance, Ending</b>	<u>\$ 7,754,937</u>	<u>\$ 9,396,576</u>	<u>\$ 9,274,578</u>

Expenditure detail by program - See Next Page

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Expenditure detail by program</b>			
10100-City Council	\$ 115,307	\$ 115,307	\$ 114,807
10300-City Council - Communication	59,000	59,075	59,000
13600-District Court	1,695,785	1,713,102	1,654,556
13610-District Court - Building	216,203	216,053	284,610
15100-District Court - Probation	527,881	533,627	404,594
17200-City Manager	1,201,729	1,194,674	1,198,059
20100-Finance - Accounting	847,977	844,856	938,281
25300-Finance - Treasurer	384,896	339,525	370,637
73200-Finance - Cable TV Commission	605,000	600,000	600,000
20900-Assessor	641,576	611,849	761,899
24700-Assessor - Board of Review	7,181	660	7,251
21000-Attorney - Legal Services	450,000	365,000	500,000
19100-City Clerk - Election	51,479	40,732	109,079
21500-City Clerk	516,009	508,154	546,393
24800-Purchasing - Central Services	108,766	108,766	108,766
26500-Purchasing - City Hall	2,430	2,425	2,430
25800-Information Technology	1,755,510	1,661,625	1,760,897
26700-Facilities Maintenance	440,656	411,127	356,016
30500-Police - Administration Services	1,762,414	1,736,172	1,749,907
30610-Police - Building	425,051	429,903	397,208
30700-Police - Records Management	384,832	403,023	404,373
31000-Police - Detective Bureau	2,561,719	2,601,917	2,666,050
31200-Police - Forensic Science Unit	698,919	675,606	704,339
31500-Police - Patrol	8,885,481	8,797,087	9,137,349
31505-Police - OHSP - Safety Belt	-	-	-
31506-Police - OHSP - Strategic Traffic Enf	259,936	63,187	-
31600-Police - Crossing Guard	77,182	77,182	77,182
31700-Police - Senior Volunteer	15,655	15,655	15,655
32000-Police - Training	80,000	80,000	80,000
32100-Police - ACT 302 Training Funds	37,704	37,703	16,900
32500-Police - Communications/Dispatch	641,782	641,782	614,380
33400-Police - Jail	365,742	365,742	365,742
33700-Fire - Administration Services	424,892	414,426	410,109
33800-Fire - Buildings	252,390	249,697	200,808
33900-Fire - Fighting	4,398,032	4,342,557	4,318,258
33901-Fire - Dual Empl. Reserves	232,778	154,371	211,387
33902-Fire - Fighting - Paid on Call	174,072	131,000	162,014
34100-Fire - Prevention	144,656	143,639	143,016
42600-Fire - Civil Defense	8,675	6,500	7,190
40000-Planning	296,830	258,907	462,547
72800-Economic Development	13,000	10,175	20,000
44611-Public Works - Wayland Hwys/St	1,188	-	-
44612-Public Works - Kentwood Hwys/St	1,473	738	1,575
44613-Public Works - Other Govt/Agencies	3,221	4,780	4,908
44800-Public Works - Street Lighting	900,070	880,070	770,080
75300-Community Outreach Programs	10,000	10,000	10,000
	<u>\$ 32,685,077</u>	<u>\$ 31,858,376</u>	<u>\$ 32,728,252</u>



**2019 Revenue Estimate Highlights:**

- Taxable Value ● Estimated tax revenue of \$11,379,664 - 3% of the increase based on a CPI increase of 2.1% and assessments on new construction
- State Shared Revenue ● Estimate of \$6,657,399 including EVIP - A 6.8% increase over 2018 budget
- District Court Income ● 2018 and 2019 estimates are \$200,000 more than 2018 budget
- Administrative Fee ● Increase of \$60,900 over 2018 budget

**2019 Expenditure Highlights Compared to 2018:**

- District Court ● Includes \$80,000 in capital outlay for replacement of court building roof  
● Includes \$67,000 in capital outlay for court room remodel and security upgrades
- Cable TV Commission ● Represents 50% of collections
- Clerk ● Increase of \$42,000 in election costs to budget for 3 full elections
- Information Technology ● Includes \$136,000 in planned computer, monitor, server, and other infrastructure replacements
- Police ● Includes \$51,000 for continuation of cadet program with four current cadets, an increase of \$4,600 over 2018 budget  
● Increase of \$46,500 for four additional cadets to expand cadet program  
● Increase of \$55,000 for additional overtime, standby pay, and related fringe benefits for Detective Bureau, Patrol, and Forensic Science Unit  
● Includes \$50,400 in capital outlay for replacement of a non-motor pool vehicle for the Detective Bureau and in-car mobile video camera upgrades  
● Decrease of \$118,000 in dispatch costs  
● Capital outlay of \$148,886 will be spent out of the Drug Forfeiture Fund this year and includes replacements of tasers, ballistic shields, tactical helmets, heavy ballistic vests, ammunition and simunition rounds, security system, and evidence drying cabinet
- Fire ● Decrease of \$188,000 in payroll costs related to part-time, dual trained employees, and paid-on-call programs to reflect historical trends while still leaving room for program growth  
● Increase of \$123,000 in overtime and related fringe benefits to reflect historical trends with Gezon Station open 24/7 and minimum staffing levels
- Planning ● Includes \$70,000 in professional services for the 2020 Land Use Plan update  
● Increase of \$7,000 for The Right Place; cost in past years was split with the Economic Development Corp (EDC); the EDC no longer has available funding
- Street Lighting ● Decrease of over \$100,000 due to first phase of LED exchange
- Community Outreach ● Includes \$10,000 for the CEC fireworks

**City of Wyoming  
General Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate <u>2018</u></b>	<b>Budget <u>2019</u></b>	<b>Projected <u>2020</u></b>	<b>Projected <u>2021</u></b>	<b>Projected <u>2022</u></b>	<b>Projected <u>2023</u></b>
Beginning Reserves	8,816,237	9,396,578	9,274,580	9,150,216	8,737,712	8,030,592
Revenues	32,438,717	32,606,254	33,364,303	34,106,098	34,888,262	35,682,138
Expenses	31,858,376	32,728,252	33,488,668	34,518,603	35,595,382	36,700,865
Surplus or (Deficit)	580,341	(121,998)	(124,364)	(412,505)	(707,120)	(1,018,728)
Ending Reserves	<b>9,396,578</b>	<b>9,274,580</b>	<b>9,150,216</b>	<b>8,737,712</b>	<b>8,030,592</b>	<b>7,011,864</b>
Fund Balance as a % of Expenditures	29%	28%	27%	25%	23%	19%

**Major Revenue Assumptions**

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommenda- tion if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General		1.0%	1.0%	1.0%	1.0%	
Wages: Police		3.0%	3.0%	3.0%	3.0%	
Wages: Fire		3.5%	3.5%	3.5%	3.5%	
Pension-DB		5.0%	5.0%	5.0%	5.0%	
Healthcare		6.5%	6.5%	6.5%	6.5%	
Longevity		0.0%	0.0%	0.0%	0.0%	
Admin Cost Reimb		2.1%	2.1%	2.1%	2.1%	
Gas, Grease, Oil		5.0%	5.0%	5.0%	5.0%	
Utilities		2.1%	2.1%	2.1%	2.1%	
Sewer Charge for Service	2.7%	2.7%	2.6%	2.8%		

*Does not include capital outlay for 2020-2023.*

***Assumes Public Safety Millage Renewal.***

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 110 Allocation Fund</b>			
Revenue			
Other Financing Sources	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Personal Services	1,307,406	1,422,769	1,478,601
Supplies	13,720	10,200	11,200
Other Services and Charges	143,520	139,238	154,600
Capital Outlay	13,000	15,500	17,050
Transfers Out	(1,477,646)	(1,587,707)	(1,661,451)
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Total</b>	-	-	-
<b>Fund Balance, Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

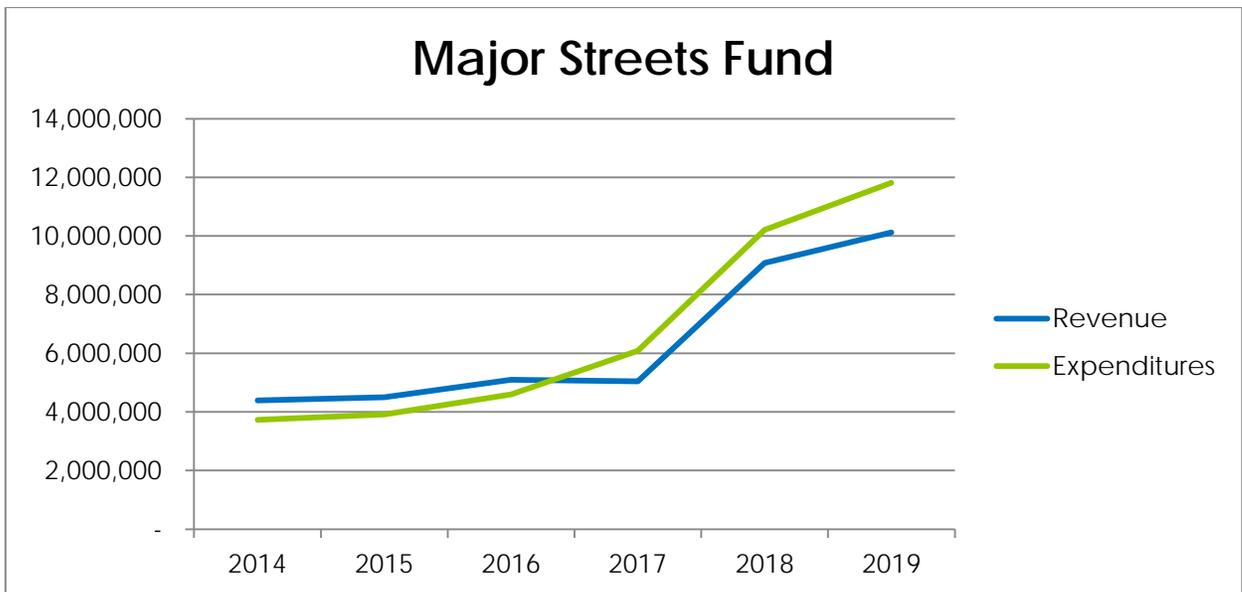
<b>Expenditure detail by program (before transfers out)</b>			
22800-HR/Risk Management	\$ 148,606	\$ 218,541	\$ 230,635
44100-Public Works - Administration	648,360	671,245	697,950
44700-Public Works - Engineering	680,680	697,921	732,866
	<u>\$ 1,477,646</u>	<u>\$ 1,587,707</u>	<u>\$ 1,661,451</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 202 Major Streets Fund</b>			
<b>Revenue</b>			
Licenses and Permits	\$ 225,000	\$ 275,000	\$ 275,000
Federal Grants	-	-	-
State Grants	5,200,000	5,620,000	5,600,000
Charges for Service	-	5,000	-
Interest and Rentals	32,000	15,000	13,000
Other Revenues	37,000	28,000	32,000
Transfers	-	3,140,000	4,200,000
Revenue Totals	<u>5,494,000</u>	<u>9,083,000</u>	<u>10,120,000</u>
<b>Expenditures</b>			
Personal Services	1,148,783	1,129,697	1,192,692
Supplies	486,650	494,650	493,250
Other Services and Charges	1,757,331	1,767,405	1,931,114
Capital Outlay	2,178,560	5,320,000	8,200,000
Other Financing Sources	1,500,000	1,500,000	-
Expenditure Totals	<u>7,071,324</u>	<u>10,211,752</u>	<u>11,817,056</u>
<b>Fund Total</b>	(1,577,324)	(1,128,752)	(1,697,056)
<b>Fund Balance, Beginning</b>	<u>3,159,376</u>	<u>3,159,376</u>	<u>2,030,624</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,582,051</u>	<u>\$ 2,030,624</u>	<u>\$ 333,568</u>

**Expenditure detail by program**

46300-Street Maintenance	\$ 3,431,151	\$ 6,487,555	\$ 9,458,787
47400-Traffic Services	945,282	956,664	1,002,389
47800-Winter Maintenance	665,361	734,268	771,565
48300-Street Administration	529,530	533,265	584,315
48400-Transfers to Local Streets	1,500,000	1,500,000	-
	<u>\$ 7,071,324</u>	<u>\$ 10,211,752</u>	<u>\$ 11,817,056</u>



**2019 Revenue Estimate Highlights:**

- State M.V.H.F. Revenue • Estimated revenue of \$5,600,000 - A \$400,000 increase (7.6%) over the 2018 budget
- Transfers • Beginning in 2018 a transfer from the Capital Improvement Fund will be recognized in the Major Street Fund to offset the capital outlay also being transferred. Both transactions allow the City to meet the administrative cap required of Act 51.
- 2018 transfer \$3,140,000; 2019 transfer \$4,200,000

**2019 Expenditure Highlights Compared to 2018:**

- Street Maintenance • Continued emphasis on durapatching and crack sealing programs
- Increase of \$99,000 in repairs and maintenance including \$75,000 for rehabilitation of medians and related sprinkling along 44th Street between Burlingame and Clyde Park
- Capital outlay of \$8,200,000 for 2019 includes \$5,500,000 for resurfacing, \$80,000 for Frog Hollow Trail, \$1,540,000 for 54th Street-Haughey to US 131, and \$1,080,000 for 54th Street Meijer access
- 2018 increase is a result of the expenditures from the Capital Improvement Fund being transferred for Act 51 purposes
- 
- Traffic Services • Increase of \$12,650 in maintenance supplies
- 
- Winter Maintenance • Increase of \$58,000 in motor pool equipment rental due to replacement of two salt trucks
- Increase of \$22,000 in motor pool maintenance and fuel
- 
- Street Administration • No transfer to Local Streets anticipated for 2019
- Increase of \$54,000 in administrative fees
- 
- Overall • Increase of \$56,000 in pension costs representing additional 10% charged to department to move closer to fully funded status

**City of Wyoming  
Major Streets Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Reserves	3,159,376	2,030,624	333,568	191,169	82,935	10,668
Revenues	9,083,000	10,120,000	6,049,256	6,164,378	6,284,451	6,411,741
Expenses	10,211,752	11,817,056	6,191,655	6,272,612	6,356,718	6,442,234
Surplus or (Deficit)	(1,128,752)	(1,697,056)	(142,399)	(108,234)	(72,267)	(30,493)
Ending Reserves	<b>2,030,624</b>	<b>333,568</b>	<b>191,169</b>	<b>82,935</b>	<b>10,668</b>	<b>(19,825)</b>

**Major Revenue Assumptions**

Property Taxes		3.0%	3.0%	3.0%	3.0%
Rev Sharing		2.0%	2.0%	2.0%	2.0%
Investment Earnings		2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

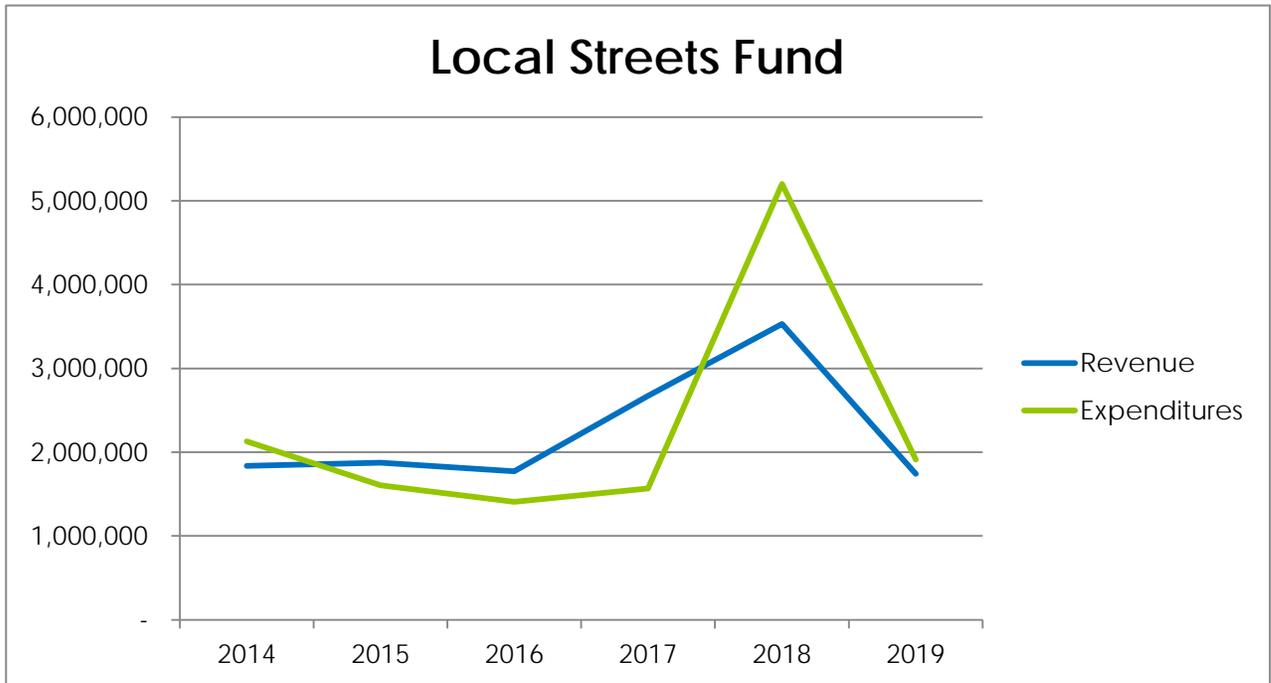
Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General		1.0%	1.0%	1.0%	1.0%	
Wages: Police		3.0%	3.0%	3.0%	3.0%	
Wages: Fire		3.5%	3.5%	3.5%	3.5%	
Pension-DB		5.0%	5.0%	5.0%	5.0%	
Healthcare		6.5%	6.5%	6.5%	6.5%	
Longevity		0.0%	0.0%	0.0%	0.0%	
Admin Cost Reimb		2.1%	2.1%	2.1%	2.1%	
Gas, Grease, Oil		5.0%	5.0%	5.0%	5.0%	
Utilities		2.1%	2.1%	2.1%	2.1%	
Sewer Charge for Service	2.7%	2.7%	2.6%	2.8%		

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 203 Local Streets Fund</b>			
<b>Revenue</b>			
Licenses and Permits	\$ 25,000	\$ 25,000	\$ 25,000
Federal Grants	-	-	-
State Grants	1,600,000	1,720,000	1,700,000
Charges for Service	-	4,000	-
Interest and Rentals	9,000	7,000	5,000
Other Revenues	15,000	14,000	10,000
Other Financing Sources	1,500,000	1,760,000	-
Revenue Totals	<u>3,149,000</u>	<u>3,530,000</u>	<u>1,740,000</u>
<b>Expenditures</b>			
Personal Services	764,287	748,433	829,131
Supplies	174,810	165,810	167,640
Other Services and Charges	799,457	847,055	914,345
Capital Outlay	3,182,965	3,440,000	-
Expenditure Totals	<u>4,921,519</u>	<u>5,201,298</u>	<u>1,911,116</u>
<b>Fund Total</b>	(1,772,519)	(1,671,298)	(171,116)
<b>Fund Balance, Beginning</b>	<u>2,578,498</u>	<u>2,578,498</u>	<u>907,200</u>
<b>Fund Balance, Ending</b>	<u>\$ 805,979</u>	<u>\$ 907,200</u>	<u>\$ 736,084</u>

**Expenditure detail by program**

46300-Street Maintenance	\$ 3,974,792	\$ 4,199,804	\$ 856,642
47400-Traffic Services	321,099	331,359	346,308
47800-Winter Maintenance	539,617	584,135	615,253
48300-Street Administration	86,011	86,000	92,913
	<u>\$ 4,921,519</u>	<u>\$ 5,201,298</u>	<u>\$ 1,911,116</u>



**2019 Revenue Estimate Highlights:**

- State M.V.H.F. Revenue • Estimated revenue of \$1,700,000 - A \$100,000 increase (6.2%) over the 2018 budget
- Transfers • Transfers in 2018 include \$1,500,000 from Major Street Fund and \$260,000 from Capital Improvement Fund

**2019 Expenditure Highlights Compared to 2018:**

- |                       |  |
|-----------------------|--|
| Street Maintenance    | <ul style="list-style-type: none"> <li>Continued emphasis on durapatching and crack sealing programs</li> <li>Increase of \$18,500 in repairs and maintenance</li> <li>2018 includes \$3,440,000 in resurfacing</li> </ul> |
| Traffic Services      | <ul style="list-style-type: none"> <li>No major changes in expected expenditures</li> </ul>  |
| Winter Maintenance    | <ul style="list-style-type: none"> <li>Increase of \$54,000 in motor pool rental due to replacement of two salt trucks, as well as an increase in maintenance and fuel costs</li> </ul>                                    |
| Street Administration | <ul style="list-style-type: none"> <li>Increase of \$6,900 in administrative fee</li> </ul>  |
| Overall               | <ul style="list-style-type: none"> <li>Increase of \$48,000 in pension costs representing additional 10% charged to department to move closer to fully funded status</li> </ul>  |

**City of Wyoming  
Local Streets Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Reserves	2,578,498	907,200	736,084	568,830	390,579	202,568
Revenues	3,530,000	1,740,000	1,784,725	1,817,810	1,854,267	1,892,519
Expenses	5,201,298	1,911,116	1,951,979	1,996,061	2,042,278	2,089,095
Surplus or (Deficit)	<b>(1,671,298)</b>	<b>(171,116)</b>	<b>(167,254)</b>	<b>(178,251)</b>	<b>(188,011)</b>	<b>(196,576)</b>
Ending Reserves	<b>907,200</b>	<b>736,084</b>	<b>568,830</b>	<b>390,579</b>	<b>202,568</b>	<b>5,991</b>

**Major Revenue Assumptions**

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.5%	3.5%	3.5%	3.5%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			6.5%	6.5%	6.5%	6.5%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.1%	2.1%	2.1%	2.1%
Gas, Grease, Oil			5.0%	5.0%	5.0%	5.0%
Utilities			2.1%	2.1%	2.1%	2.1%
Sewer Charge for Service		2.7%	2.7%	2.6%	2.8%	

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 205 Public Safety Fund</b>			
Revenue			
Taxes	\$ 2,554,839	\$ 2,570,791	\$ 2,652,481
Interest and Rentals	-	-	4,500
Revenue Totals	<u>2,554,839</u>	<u>2,570,791</u>	<u>2,656,981</u>
Expenditures			
Transfers Out	<u>2,554,839</u>	<u>2,554,839</u>	<u>2,656,981</u>
Expenditure Totals	<u>2,554,839</u>	<u>2,554,839</u>	<u>2,656,981</u>
<b>Fund Total</b>	-	15,952	-
<b>Fund Balance, Beginning</b>	<u>1,189</u>	<u>1,189</u>	<u>17,141</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,189</u>	<u>\$ 17,141</u>	<u>\$ 17,141</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

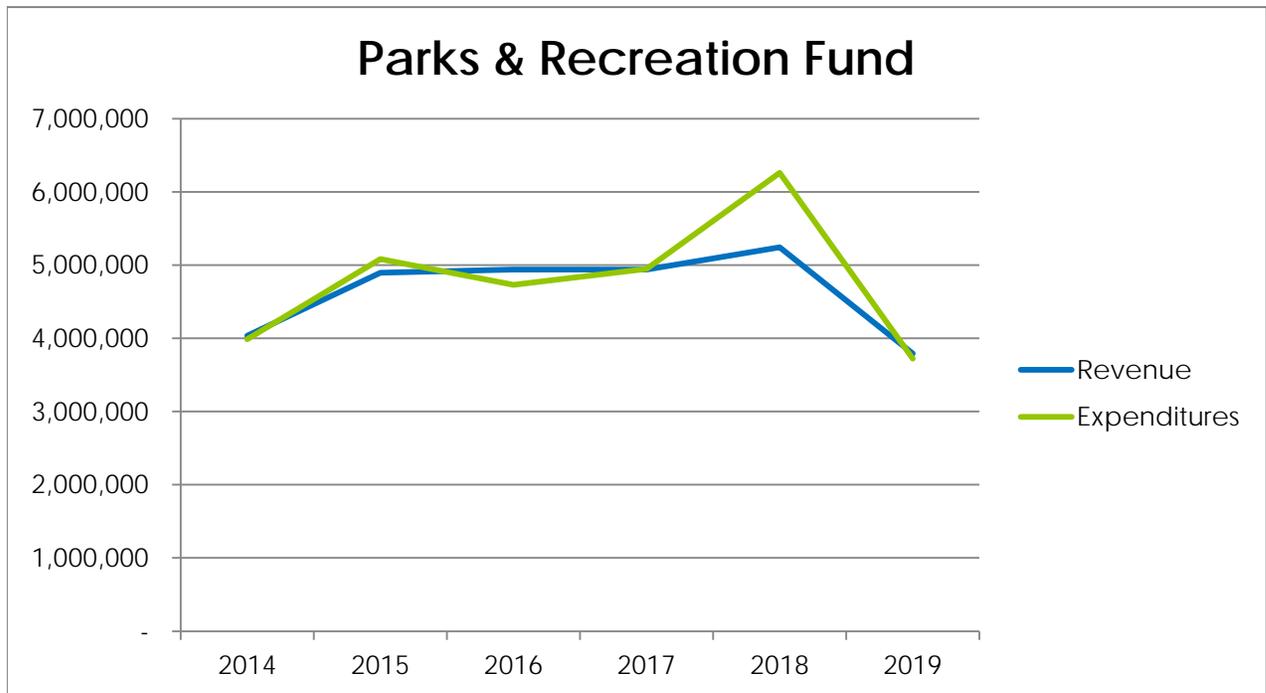
	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
Fund: 206 Fire Fund			
Revenue			
Taxes	\$ 1,539,623	\$ 1,542,845	\$ 1,602,056
Interest and Rentals	-	-	2,800
Revenue Totals	1,539,623	1,542,845	1,604,856
Expenditures			
Transfers Out	1,539,623	1,539,623	1,604,856
Expenditure Totals	1,539,623	1,539,623	1,604,856
<b>Fund Total</b>	-	3,222	-
<b>Fund Balance, Beginning</b>	5,851	5,851	9,073
<b>Fund Balance, Ending</b>	\$ 5,851	\$ 9,073	\$ 9,073

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 207 Police Fund</b>			
Revenue			
Taxes	\$ 2,566,910	\$ 2,573,445	\$ 2,668,431
Interest and Rentals	-	-	4,800
Revenue Totals	<u>2,566,910</u>	<u>2,573,445</u>	<u>2,673,231</u>
Expenditures			
Transfers Out	<u>2,566,910</u>	<u>2,566,910</u>	<u>2,673,231</u>
Expenditure Totals	<u>2,566,910</u>	<u>2,566,910</u>	<u>2,673,231</u>
<b>Fund Total</b>	-	6,535	-
<b>Fund Balance, Beginning</b>	<u>9,366</u>	<u>9,366</u>	<u>15,901</u>
<b>Fund Balance, Ending</b>	<u>\$ 9,366</u>	<u>\$ 15,901</u>	<u>\$ 15,901</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 208 Parks and Recreation Fund</b>			
<b>Revenue</b>			
Taxes	\$ 3,080,251	\$ 3,094,905	\$ 3,174,273
Federal Grants	1,406,093	1,406,093	175,274
State Grants	300,000	300,000	-
Contributions from Local Units	-	-	-
Charges for Service	295,300	291,680	297,500
Interest and Rentals	23,400	19,400	19,525
Other Revenues	145,740	130,760	125,620
Revenue Totals	<u>5,250,784</u>	<u>5,242,838</u>	<u>3,792,192</u>
<b>Expenditures</b>			
Personal Services	3,299,578	3,302,854	2,315,517
Supplies	157,067	152,555	125,570
Other Services and Charges	1,263,319	1,206,372	1,201,043
Capital Outlay	1,565,319	1,596,400	78,100
Expenditure Totals	<u>6,285,283</u>	<u>6,258,181</u>	<u>3,720,230</u>
<b>Fund Total</b>	(1,034,499)	(1,015,343)	71,962
<b>Fund Balance, Beginning</b>	<u>1,626,754</u>	<u>1,626,754</u>	<u>611,411</u>
<b>Fund Balance, Ending</b>	<u>\$ 592,255</u>	<u>\$ 611,411</u>	<u>\$ 683,373</u>
<b>Expenditure detail by program</b>			
75200-Parks and Rec Administration	\$ 727,623	\$ 720,930	\$ 728,109
75600-Parks and Rec - Facilities	3,267,302	3,307,320	1,920,679
75800-Parks and Rec - Senior Center	381,685	358,568	386,477
76100-Recreation	519,933	482,995	509,691
76108-21st Century Cohort G	6,780	6,476	-
76109-21st Century Cohort H	323,270	323,289	-
76110-21st Century Cohort I-1	529,190	529,192	87,637
76111-21st Century Cohort I-2	529,500	529,411	87,637
	<u>\$ 6,285,283</u>	<u>\$ 6,258,181</u>	<u>\$ 3,720,230</u>



**2019 Revenue Estimate Highlights:**

- |               |  |
|---------------|--|
| Taxable Value | <ul style="list-style-type: none"> <li>● Estimated tax revenue of \$3,174,273 - A 3.05% increase based on a CPI increase of 2.1% and assessments on new construction</li> </ul>  |
| Grant Revenue | <ul style="list-style-type: none"> <li>● 2018 estimate includes \$1,706,093 in grant revenues from AAAWM Transportation (Go Bus), Team 21, and the State of Michigan</li> <li>● Grants are budgeted as approved throughout the fiscal year; the 2019 budget reflects a decrease of \$1,530,819 in grant revenue because the grants will not be received and approved until after the fiscal year begins</li> </ul> |

**2019 Expenditure Highlights Compared to 2018:**

- |                |   |
|----------------|---|
| Administration | <ul style="list-style-type: none"> <li>● Decrease of \$3,000 in administrative fee</li> <li>● Decrease of \$4,900 in building rent fee to General Fund</li> <li>● Increase of \$7,500 in other services primarily for bank card service charges, postage and brochure preparation</li> <li>● Includes \$5,100 in capital outlay for computer equipment</li> </ul> |
| Facility       | <ul style="list-style-type: none"> <li>● Includes \$23,600 in non-capital projects for crack sealing for parking lots at Pinery Park, Lamar Park, Pinery trail and Unitary playground surfacing sealing</li> <li>● 2018 included \$1,563,000 in capital outlay expenditures</li> <li>● 2019 includes only capital outlay of \$10,000 for tree planting</li> </ul> |
| Senior Center  | <ul style="list-style-type: none"> <li>● Increase of \$5,100 in printing and advertising costs</li> <li>● Includes \$1,800 in non-capital projects for exercise and dance studio mirrors</li> <li>● Includes \$25,000 in capital outlay for replacement of two interior, one exterior door and HVAC</li> </ul>  |
| Recreation     | <ul style="list-style-type: none"> <li>● No major changes in expected expenditures</li> </ul>   |

**City of Wyoming  
Parks and Recreation Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Reserves	1,626,754	611,411	683,373	899,967	1,129,609	1,381,534
Revenues	5,242,838	3,792,192	3,739,916	3,828,729	3,927,455	4,031,972
Expenses	6,258,181	3,720,230	3,523,323	3,599,087	3,675,529	3,753,698
Surplus or (Deficit)	<b>(1,015,343)</b>	71,962	216,593	229,642	251,925	278,275
Ending Reserves	<b>611,411</b>	<b>683,373</b>	<b>899,967</b>	<b>1,129,609</b>	<b>1,381,534</b>	<b>1,659,809</b>

**Major Revenue Assumptions**

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.5%	3.5%	3.5%	3.5%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			6.5%	6.5%	6.5%	6.5%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.1%	2.1%	2.1%	2.1%
Gas, Grease, Oil			5.0%	5.0%	5.0%	5.0%
Utilities			2.1%	2.1%	2.1%	2.1%
Sewer Charge for Service		2.7%	2.7%	2.6%	2.8%	

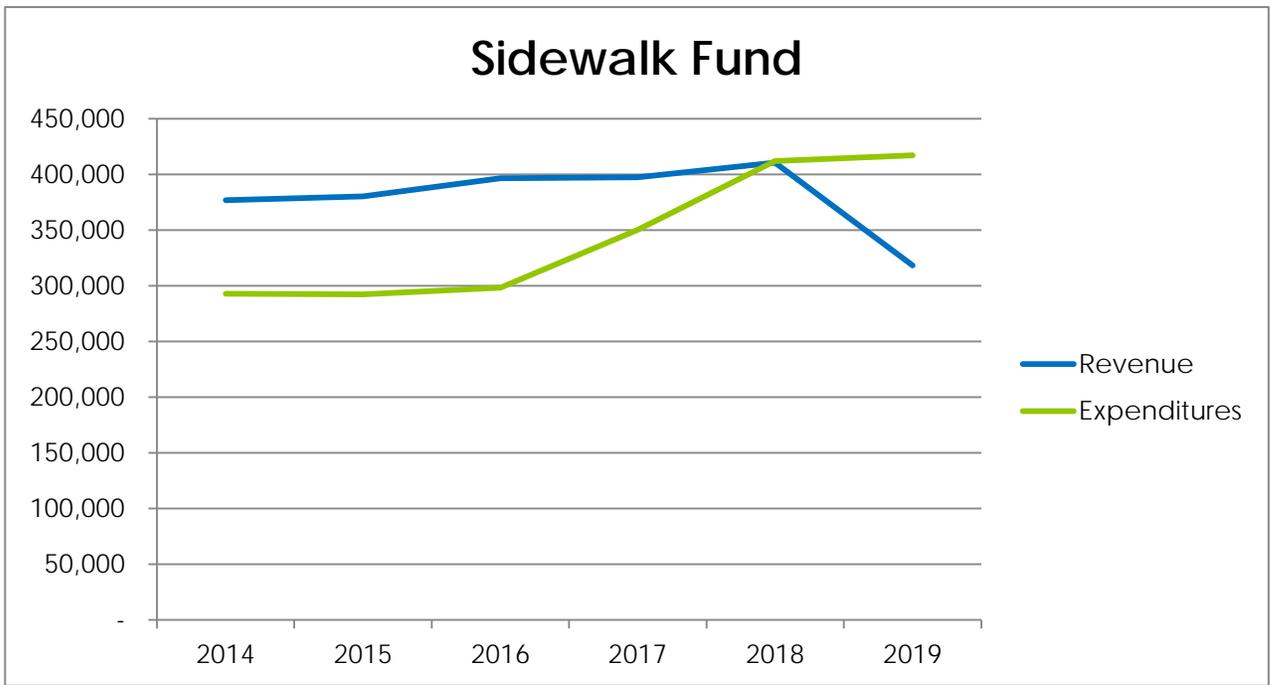
*Does not include capital outlay for 2020-2023.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	<b>Summary 2018 Amended Budget</b>	<b>2018 Estimated Amount</b>	<b>2019 Proposed</b>
<b>Fund: 211 Sidewalk Fund</b>			
Revenue			
Taxes	\$ 407,428	\$ 408,716	\$ 316,392
Interest and Rentals	2,000	1,700	1,700
Revenue Totals	<u>409,428</u>	<u>410,416</u>	<u>318,092</u>
Expenditures			
Personal Services	36,588	44,820	35,322
Supplies	6,500	10,000	3,000
Other Services and Charges	342,702	356,946	378,703
Expenditure Totals	<u>385,790</u>	<u>411,766</u>	<u>417,025</u>
<b>Fund Total</b>	23,638	(1,350)	(98,933)
<b>Fund Balance, Beginning</b>	<u>352,178</u>	<u>352,178</u>	<u>350,828</u>
<b>Fund Balance, Ending</b>	<u>\$ 375,816</u>	<u>\$ 350,828</u>	<u>\$ 251,895</u>

**Expenditure detail by program**

17500-Administration	\$ 20,141	\$ 20,141	\$ 22,991
44200-Snow Removal	305,000	311,000	320,000
44210-Sidewalk Repair	60,649	80,625	74,034
	<u>\$ 385,790</u>	<u>\$ 411,766</u>	<u>\$ 417,025</u>



**2019 Revenue Estimate Highlights:**

- |               |   |
|---------------|---|
| Taxable Value | <ul style="list-style-type: none"> <li>● Estimated tax revenue of \$316,392 - Reflects movement of .5 mills from Sidewalk Fund to Yard Waste Fund for 2019</li> </ul> |
|---------------|---|

**2019 Expenditure Highlights Compared to 2018:**

- |                 |   |
|-----------------|---|
| Administration  | <ul style="list-style-type: none"> <li>● Increase of \$2,850 in administrative fee</li> </ul>   |
| Snow Removal    | <ul style="list-style-type: none"> <li>● Increase of \$15,000 due to increase in the contract for plowing</li> </ul>                  |
| Sidewalk Repair | <ul style="list-style-type: none"> <li>● Increase of \$18,000 anticipating an increase in repair activity in 2018 and 2019</li> </ul> |

**City of Wyoming  
Sidewalk Fund  
The Essential 5 X 5 Budget**

	<u>FYE Estimate</u> <b>2018</b>	<u>Budget</u> <b>2019</b>	<u>Projected</u> <b>2020</b>	<u>Projected</u> <b>2021</b>	<u>Projected</u> <b>2022</b>	<u>Projected</u> <b>2023</b>
Beginning Reserves	352,178	350,828	251,895	153,754	56,497	(39,781)
Revenues	410,416	318,092	327,618	337,429	347,534	357,942
Expenses	411,766	417,025	425,759	434,686	443,812	453,141
Surplus or (Deficit)	(1,350)	(98,933)	(98,141)	(97,257)	(96,278)	(95,199)
Ending Reserves	<b>350,828</b>	<b>251,895</b>	<b>153,754</b>	<b>56,497</b>	<b>(39,781)</b>	<b>(134,980)</b>

**Major Revenue Assumptions**

Property Taxes		3.0%	3.0%	3.0%	3.0%
Rev Sharing		2.0%	2.0%	2.0%	2.0%
Investment Earnings		2.0%	2.0%	2.0%	2.0%

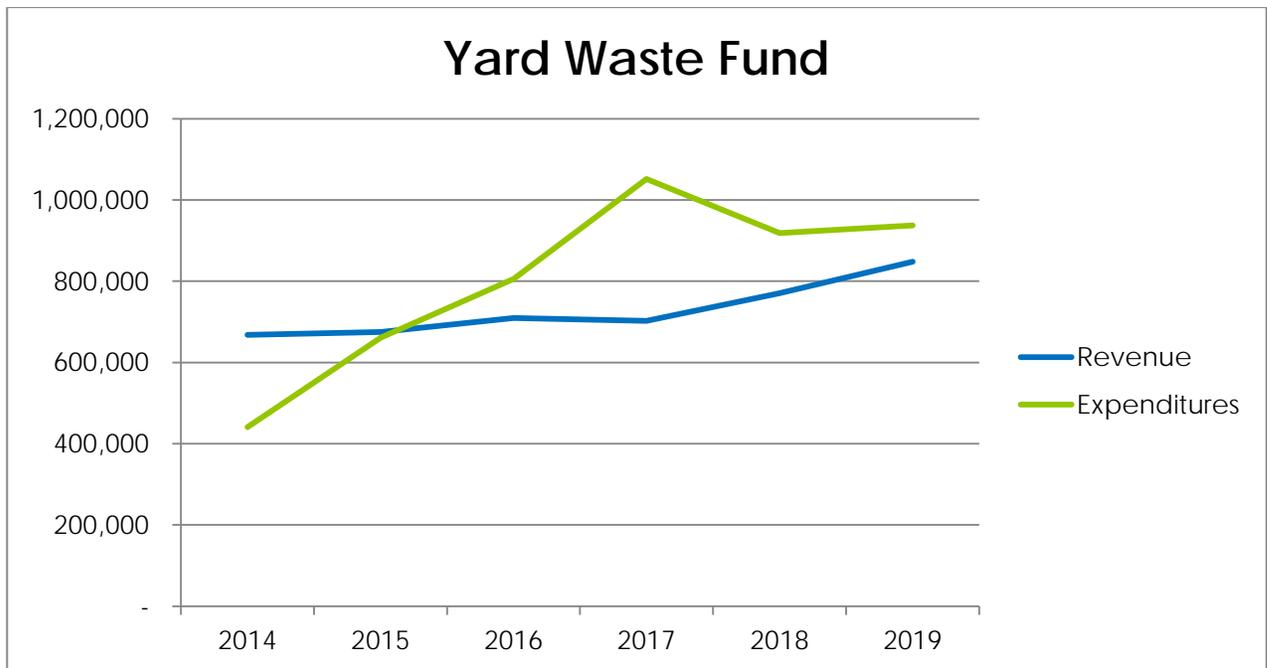
**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General		1.0%	1.0%	1.0%	1.0%	
Wages: Police		3.0%	3.0%	3.0%	3.0%	
Wages: Fire		3.5%	3.5%	3.5%	3.5%	
Pension-DB		5.0%	5.0%	5.0%	5.0%	
Healthcare		6.5%	6.5%	6.5%	6.5%	
Longevity		0.0%	0.0%	0.0%	0.0%	
Admin Cost Reimb		2.1%	2.1%	2.1%	2.1%	
Gas, Grease, Oil		5.0%	5.0%	5.0%	5.0%	
Utilities		2.1%	2.1%	2.1%	2.1%	
Sewer Charge for Service		2.7%	2.7%	2.6%	2.8%	

*Does not include capital outlay for 2020-2023.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 230 Solid Waste Disposal Fund</b>			
Revenue			
Taxes	\$ 718,604	\$ 761,000	\$ 844,909
Interest and Rentals	10,000	7,000	3,000
Reimbursements	-	2,818	-
Revenue Totals	<u>728,604</u>	<u>770,818</u>	<u>847,909</u>
Expenditures			
Personal Services	249,738	246,369	241,065
Supplies	10,161	4,000	4,000
Other Services and Charges	714,967	667,858	692,101
Capital Outlay	-	-	-
Expenditure Totals	<u>974,865</u>	<u>918,227</u>	<u>937,166</u>
<b>Fund Total</b>	(246,261)	(147,409)	(89,257)
<b>Fund Balance, Beginning</b>	<u>546,467</u>	<u>546,467</u>	<u>399,058</u>
<b>Fund Balance, Ending</b>	<u><u>\$ 300,206</u></u>	<u><u>\$ 399,058</u></u>	<u><u>\$ 309,801</u></u>



**2019 Revenue Estimate Highlights:**

- Taxable Value
- Estimated tax revenue of \$844,900 - Reflects movement of .5 mills from Sidewalk Fund to Yard Waste Fund for 2019

**2019 Expenditure Highlights Compared to 2018:**

- Administration
- Increase of \$14,600 in general fund administrative fees
- 
- Yard Waste Disposal
- 2017 expenditures reflect impact of tornado cleanup
  - The catch basin cleaning contract beginning in 2017 resulted in a 30% increase in costs. Tree trimming will be more of a focus for 2019 with a 2.5% increase in contracted costs expected.
  - 2019 budget reduced back in line with historical trends

**City of Wyoming  
Solid Waste Disposal Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Reserves	546,467	399,058	309,801	231,769	159,604	94,319
Revenues	770,818	847,909	878,169	903,527	930,367	957,406
Expenses	918,227	937,166	956,201	975,693	995,652	1,016,095
Surplus or (Deficit)	(147,409)	(89,257)	(78,032)	(72,165)	(65,286)	(58,689)
Ending Reserves	<b>399,058</b>	<b>309,801</b>	<b>231,769</b>	<b>159,604</b>	<b>94,319</b>	<b>35,630</b>

**Major Revenue Assumptions**

Property Taxes		3.0%	3.0%	3.0%	3.0%
Rev Sharing		2.0%	2.0%	2.0%	2.0%
Investment Earnings		2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

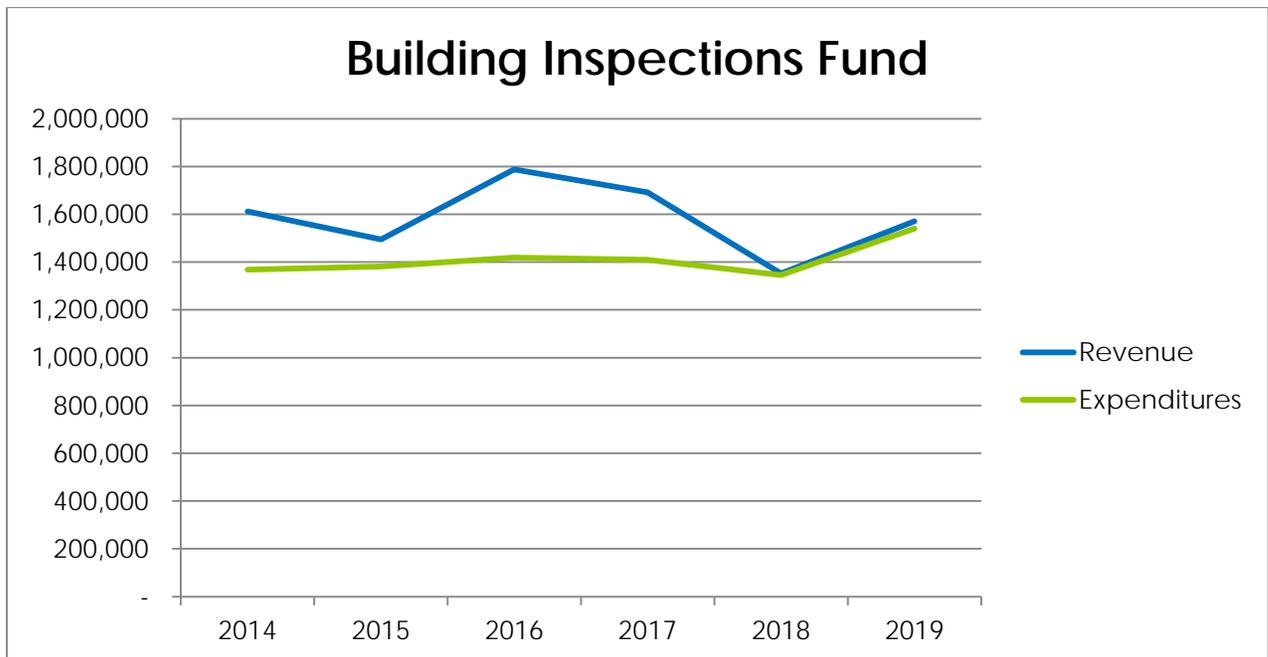
Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General		1.0%	1.0%	1.0%	1.0%	
Wages: Police		3.0%	3.0%	3.0%	3.0%	
Wages: Fire		3.5%	3.5%	3.5%	3.5%	
Pension-DB		5.0%	5.0%	5.0%	5.0%	
Healthcare		6.5%	6.5%	6.5%	6.5%	
Longevity		0.0%	0.0%	0.0%	0.0%	
Admin Cost Reimb		2.1%	2.1%	2.1%	2.1%	
Gas, Grease, Oil		5.0%	5.0%	5.0%	5.0%	
Utilities		2.1%	2.1%	2.1%	2.1%	
Sewer Charge for Service		2.7%	2.7%	2.6%	2.8%	

*Does not include capital outlay for 2020-2023.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 249 Building Inspection Fund</b>			
<b>Revenue</b>			
Licenses and Permits	\$ 1,301,280	\$ 1,185,520	\$ 1,418,180
Federal Grants	55,000	65,660	55,000
Charges for Service	69,000	67,245	68,500
Fines and Forfeitures	19,200	14,000	16,000
Interest and Rentals	9,000	3,500	3,500
Other Revenues	7,000	16,000	10,000
Revenue Totals	<u>1,460,480</u>	<u>1,351,925</u>	<u>1,571,180</u>
<b>Expenditures</b>			
Personal Services	1,166,686	1,088,268	1,261,353
Supplies	12,535	11,141	14,575
Other Services and Charges	262,440	239,384	261,926
Capital Outlay	9,620	7,100	2,010
Expenditure Totals	<u>1,451,281</u>	<u>1,345,893</u>	<u>1,539,864</u>
<b>Fund Total</b>	9,199	6,032	31,316
<b>Fund Balance, Beginning</b>	<u>1,238,180</u>	<u>1,238,180</u>	<u>1,244,212</u>
<b>Fund Balance, Ending</b>	<u>\$ 1,247,379</u>	<u>\$ 1,244,212</u>	<u>\$ 1,275,528</u>

<b>Expenditure detail by program</b>			
37100-Permits	\$ 636,929	\$ 653,750	\$ 716,053
37210-Code Enforcement-Other	281,594	232,519	301,900
37220-Code Enforcement-CDBG Eligible	126,163	128,553	115,862
37300-Rental Program	301,520	227,037	293,696
72200-Zoning and Other Programs	105,075	104,034	112,353
	<u>\$ 1,451,281</u>	<u>\$ 1,345,893</u>	<u>\$ 1,539,864</u>



#### 2019 Revenue Estimate Highlights:

- |                       |   |
|-----------------------|---|
| Rental Registration   | ● Increase of \$14,000 over 2018 budget due to cycle of registrations |
| Permits & Inspections | ● Increase of \$95,000 over 2018 budget                               |
| Federal Grants        | ● Includes continuation of \$55,000 to be received from CDBG grant    |
| Charges for Services  | ● Minimal change  |
| Property Maint. Fees  | ● Decrease of \$3,000 under 2018 budget                               |

#### 2019 Expenditure Highlights Compared to 2018

- |                         |   |
|-------------------------|---|
| All Activities Combined | ● Decrease of \$1,300 in General Fund administrative fee  |
|                         | ● Increase of \$3,500 in overtime and related fringe benefits for continuing education required for inspectors                  |
|                         | ● Increase of \$4,600 in temporary salaries and related fringe benefits for a part-time inspector position                      |
|                         | ● Increase of \$71,000 in pension costs representing additional 10% charged to department to move closer to fully funded status |
|                         | ● Capital outlay of \$2,010 includes new monitors and printers  |

**City of Wyoming  
Building Inspection Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Reserves	1,238,180	1,244,212	1,275,528	1,231,356	1,124,434	938,241
Revenues	1,351,925	1,571,180	1,522,395	1,499,112	1,460,843	1,499,815
Expenses	1,345,893	1,539,864	1,566,566	1,606,035	1,647,036	1,690,142
Surplus or (Deficit)	6,032	31,316	(44,171)	(106,922)	(186,193)	(190,328)
Ending Reserves	<b>1,244,212</b>	<b>1,275,528</b>	<b>1,231,356</b>	<b>1,124,434</b>	<b>938,241</b>	<b>747,913</b>

**Major Revenue Assumptions**

Property Taxes		3.0%	3.0%	3.0%	3.0%
Rev Sharing		2.0%	2.0%	2.0%	2.0%
Investment Earnings		2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General		1.0%	1.0%	1.0%	1.0%	
Wages: Police		3.0%	3.0%	3.0%	3.0%	
Wages: Fire		3.5%	3.5%	3.5%	3.5%	
Pension-DB		5.0%	5.0%	5.0%	5.0%	
Healthcare		6.5%	6.5%	6.5%	6.5%	
Longevity		0.0%	0.0%	0.0%	0.0%	
Admin Cost Reimb		2.1%	2.1%	2.1%	2.1%	
Gas, Grease, Oil		5.0%	5.0%	5.0%	5.0%	
Utilities		2.1%	2.1%	2.1%	2.1%	
Sewer Charge for Service	2.7%	2.7%	2.6%	2.8%		

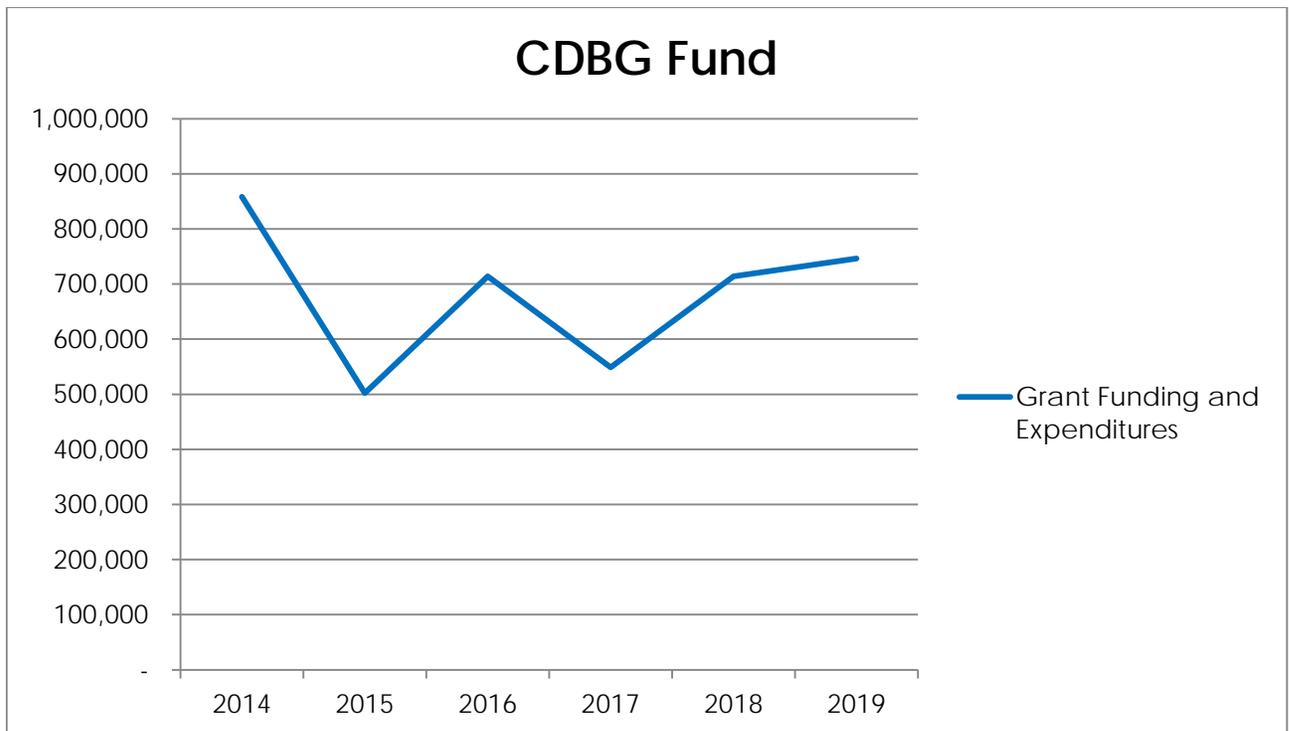
*Does not include capital outlay for 2020-2023.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 256 Community Development Fund</b>			
Revenue			
Federal Grants	\$ 689,876	\$ 535,212	\$ 634,088
Interest and Rentals	16,400	15,079	14,500
Other Revenues	96,100	163,696	97,496
Other Financing Sources	-	-	-
Revenue Totals	802,376	713,987	746,084
Expenditures			
Personal Services	169,011	149,880	182,151
Supplies	650	650	680
Other Services and Charges	606,005	536,748	558,253
Capital Outlay	26,710	26,709	5,000
Expenditure Totals	802,376	713,987	746,084
<b>Fund Total</b>	-	-	-
<b>Fund Balance, Beginning</b>	-	-	-
<b>Fund Balance, Ending</b>	\$ -	\$ -	\$ -

**Expenditure detail by program**

17518-Administration 2018	\$ 115,420	\$ 99,520	\$ -
17519-Administration 2019	-	-	108,668
69118-Rehabilitation 2018	83,473	77,695	-
69119-Rehabilitation 2019	-	-	106,272
69216-CDBG Activities 2016	23,337	23,337	-
69217-CDBG Activities 2017	187,113	187,113	-
69218-CDBG Activities 2018	393,034	326,322	154,662
69219-CDBG Activities 2019	-	-	376,482
	\$ 802,376	\$ 713,987	\$ 746,084



**2019 Revenue Estimate Highlights:**

- |                         |   |
|-------------------------|---|
| Federal Grants          | <ul style="list-style-type: none"> <li>● 2016 was higher due to the spending down of what was left of the 2015 grant entitlement</li> <li>● 2018 entitlement amount of \$470,878 is based on 2017 entitlement and represents a reduction of 5.7% over 2016</li> </ul> |
| Other Revenues          | <ul style="list-style-type: none"> <li>● Estimated revenue of \$96,100 consists of program income from grant related activities</li> </ul>  |
| History of Grant Awards | <ul style="list-style-type: none"> <li>● 2014 \$467,660</li> <li>● 2015 \$479,630</li> <li>● 2016 \$499,160</li> <li>● 2017 \$470,878</li> <li>● 2018 \$479,426</li> <li>● 2019 \$479,426 based on 2018 amount</li> </ul>   |

**2019 Expenditure Highlights Compared to 2018:**

- |                         |   |
|-------------------------|---|
| All Activities Combined | <ul style="list-style-type: none"> <li>● Increase of \$9,100 in administrative costs</li> <li>● Increase of \$22,800 in rehabilitation costs</li> <li>● Decrease of \$72,000 in CDBG activities listed below</li> <li>● CDBG activities for 2019 include the following: <ul style="list-style-type: none"> <li>Demolition \$10,000</li> <li>Rehab Loans \$273,644</li> <li>Rehab Commercial Loans \$30,000</li> <li>Home Repair Services \$70,000</li> <li>Salvation Army Rental Assistance \$15,000</li> <li>Code Enforcement \$55,000</li> <li>Fair Housing \$7,500</li> <li>Family Promise-Rehousing \$30,000</li> <li>Family Promise-Stabilization \$20,000</li> <li>Capital Outlay-Pinery Park Improvements \$5,000</li> <li>Hispanic Center Youth Program \$15,000</li> </ul> </li> </ul> |
|-------------------------|---|

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 265 Drug Law Enforcement Fund</b>			
Revenue			
Fines and Forfeitures	\$ -	\$ 74,353	\$ -
Interest and Rentals	-	200	-
Revenue Totals	<u>-</u>	<u>74,553</u>	<u>-</u>
Expenditures			
Capital Outlay	-	-	148,886
Transfers Out	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>148,886</u>
<b>Fund Total</b>	-	74,553	(148,886)
<b>Fund Balance, Beginning</b>	<u>76,701</u>	<u>76,701</u>	<u>151,254</u>
<b>Fund Balance, Ending</b>	<u>\$ 76,701</u>	<u>\$ 151,254</u>	<u>\$ 2,368</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

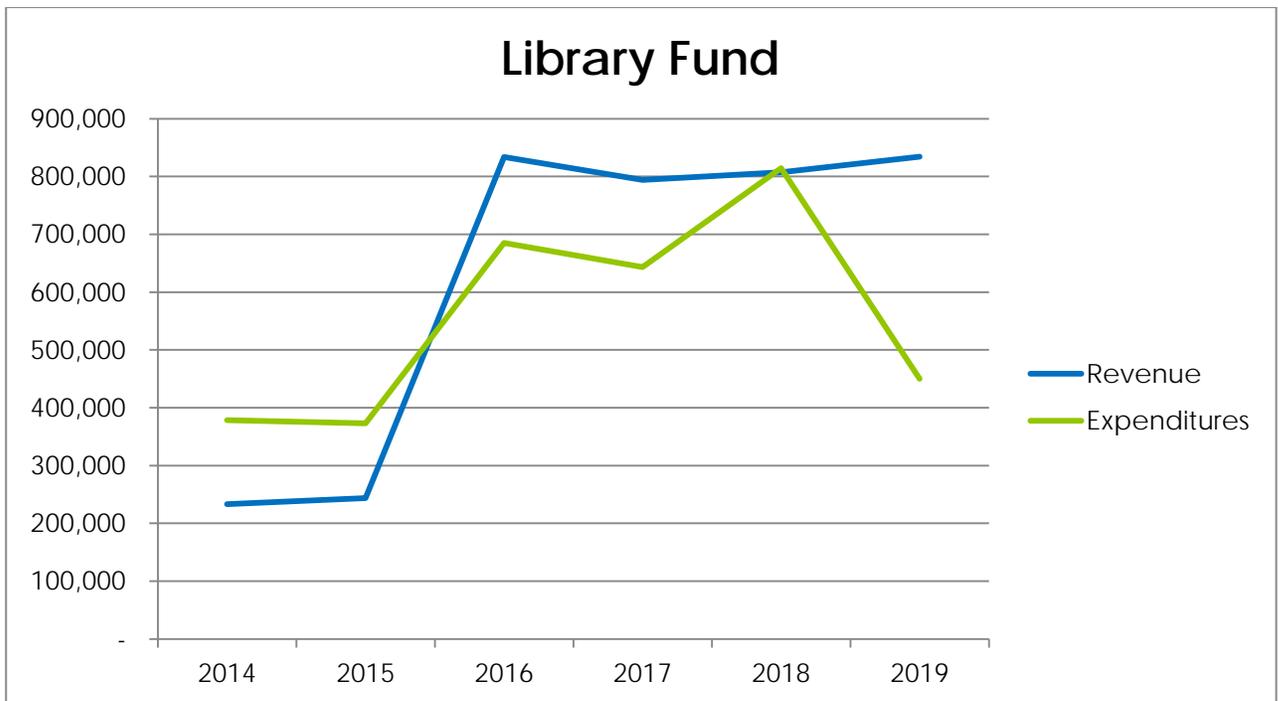
	<b>Summary 2018 Amended Budget</b>	<b>2018 Estimated Amount</b>	<b>2019 Proposed</b>
<b>Fund: 271 Library Fund</b>			
<b>Revenue</b>			
Taxes	\$ 746,888	\$ -	\$ -
Contributions from Local Units	61,540	61,540	-
Interest and Rentals	1,750	750	-
Other Revenues	100	-	-
Revenue Totals	810,278	62,290	-
<b>Expenditures</b>			
Personal Services	106,707	108,541	-
Supplies	26,800	23,000	-
Other Services and Charges	298,573	278,757	-
Capital Outlay	404,311	404,310	-
Expenditure Totals	836,391	814,608	-
<b>Fund Total</b>	(26,113)	(752,318)	-
<b>Fund Balance, Beginning</b>	529,311	529,311	-
<b>Fund Balance, Ending</b>	\$ 503,198	\$ (223,007)	\$ -
 <b>Expenditure detail by program</b>			
17500-Administration	\$ 46,282	\$ 46,282	\$ -
26700-Facility Maintenance	790,109	768,326	-
	\$ 836,391	\$ 814,608	\$ -

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
Fund: 401 Library Maintenance & Capital Fund			
Revenue			
Taxes	\$ -	\$ 741,906	\$ 768,588
Contributions from Local Units	-	-	61,540
Interest and Rentals	-	3,000	4,000
Other Revenues	-	-	-
Revenue Totals	-	744,906	834,128
Expenditures			
Personal Services	-	-	113,079
Supplies	-	-	26,050
Other Services and Charges	-	-	286,169
Capital Outlay	-	-	24,500
Expenditure Totals	-	-	449,798
<b>Fund Total</b>	-	744,906	384,330
<b>Fund Balance, Beginning</b>	-	(223,007) *	521,899
<b>Fund Balance, Ending</b>	\$ -	\$ 521,899	\$ 906,229

\*See sheet for fund 271 for Fund Balance, Beginning; Funds 271 and 401 will be combined beginning in fiscal year 2019

<b>Expenditure detail by program</b>			
17500-Administration	\$ -	\$ -	\$ 42,244
26700-Facility Maintenance	-	-	407,554
	\$ -	\$ -	\$ 449,798



**2019 Revenue Estimate Highlights:**

**Taxable Value**

- Estimated tax revenue of \$768,588 - A 2.9% increase based on a CPI increase of 2.1% and assessments on new construction
- In 2016 the Library debt was retired and the millage transferred to the maintenance millage
- In 2017 voters approved the Library millage to become a flexible millage, allowing for the funds to be used for Library maintenance as well as Parks capital projects

**District Library Share**

- Estimate of \$61,540

**2019 Expenditure Highlights Compared to 2018:**

**Administration**

- Decrease of \$4,000 in administrative fee

**Facilities Maintenance**

- 2016-2018 expenditures reflect significant capital outlay investment: \$276,364 in 2016, \$243,563 in 2017, and \$404,310 in 2018
- 2019 includes \$24,500 in capital outlay for HVAC and HVAC compressor replacement

**City of Wyoming**  
**Library Maintenance & Capital Fund**  
**The Essential 5 X 5 Budget**

	<b>FYE Estimate</b>	<b>Budget</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>	<b>Projected</b>
	<b><u>2018</u></b>	<b><u>2019</u></b>	<b><u>2020</u></b>	<b><u>2021</u></b>	<b><u>2022</u></b>	<b><u>2023</u></b>
Beginning Reserves	529,311	521,899	906,229	1,288,630	1,685,819	2,103,364
Revenues	807,196	834,128	816,240	840,072	869,746	901,439
Expenses	814,608	449,798	433,839	442,882	452,202	461,783
Surplus or (Deficit)	<b>(7,412)</b>	384,330	382,401	397,190	417,545	439,656
Ending Reserves	<b>521,899</b>	<b>906,229</b>	<b>1,288,630</b>	<b>1,685,819</b>	<b>2,103,364</b>	<b>2,543,020</b>

**Major Revenue Assumptions**

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.5%	3.5%	3.5%	3.5%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			6.5%	6.5%	6.5%	6.5%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.1%	2.1%	2.1%	2.1%
Gas, Grease, Oil			5.0%	5.0%	5.0%	5.0%
Utilities			2.1%	2.1%	2.1%	2.1%
Sewer Charge for Service		2.7%	2.7%	2.6%	2.8%	

*Does not include capital outlay for 2020-2023.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 320 MTF Major Str Debt Service Fund</b>			
Revenue			
Other Financing Sources	\$ 530,295	\$ 530,295	\$ 422,163
Revenue Totals	<u>530,295</u>	<u>530,295</u>	<u>422,163</u>
Expenditures			
Debt Service	<u>530,295</u>	<u>530,295</u>	<u>422,163</u>
Expenditure Totals	<u>530,295</u>	<u>530,295</u>	<u>422,163</u>
<b>Fund Total</b>	-	-	-
<b>Fund Balance, Beginning</b>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Balance, Ending</b>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

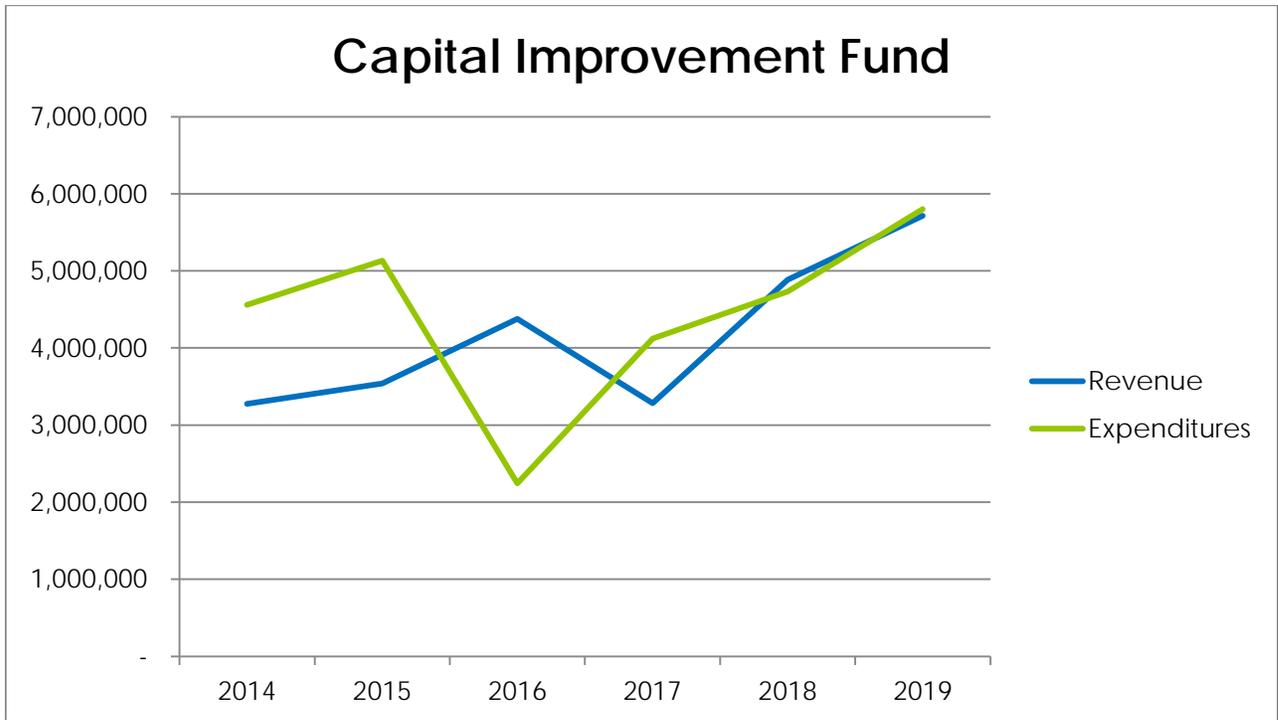
**CITY OF WYOMING  
MTF BONDS  
TOTAL EXISTING DEBT  
AS OF JULY 1, 2018**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2019	\$330,000	\$91,413	\$421,413
2020	340,000	78,213	418,213
2021	355,000	64,613	419,613
2022	375,000	50,413	425,413
2023	395,000	34,944	429,944
2024	415,000	18,156	433,156
	<u>\$2,210,000</u>	<u>\$337,750</u>	<u>\$2,547,750</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	<b>Summary 2018 Amended Budget</b>	<b>2018 Estimated Amount</b>	<b>2019 Proposed</b>
<b>Fund: 400 Capital Improvement Fund</b>			
<b>Revenue</b>			
Taxes	\$ 3,219,508	\$ 3,231,851	\$ 3,318,041
Federal Grants	1,600,000	1,600,000	2,390,000
Contributions from Local Units	-	-	-
Charges for Service	-	16,000	-
Interest and Rentals	15,000	7,000	7,000
Other Revenues	-	30,000	-
Revenue Totals	4,834,508	4,884,851	5,715,041
<b>Expenditures</b>			
Other Services and Charges	650,406	662,937	780,383
Capital Outlay	3,640,209	140,000	400,000
Transfers Out	530,300	3,930,000	4,622,165
Expenditure Totals	4,820,915	4,732,937	5,802,548
<b>Fund Total</b>	13,593	151,914	(87,507)
<b>Fund Balance, Beginning</b>	1,325,472	1,325,472	1,477,386
<b>Fund Balance, Ending</b>	\$ 1,339,065	\$ 1,477,386	\$ 1,389,879

<b>Expenditure detail by program</b>			
17500-Administration	\$ 650,406	\$ 662,937	\$ 780,383
45200-Storm Water Construction	145,000	140,000	400,000
50200-Major Street Construction	3,495,209	-	-
50300-Local Street Construction	-	-	-
99900-Transfers	530,300	3,930,000	4,622,165
	\$ 4,820,915	\$ 4,732,937	\$ 5,802,548



**2019 Revenue Estimate Highlights:**

- |                |   |
|----------------|---|
| Taxable Value  | <ul style="list-style-type: none"> <li>● Estimated tax revenue of \$3,318,041 - A 3.06% increase based on a CPI increase of 2.1% and assessments on new construction</li> </ul> |
| Federal Grants | <ul style="list-style-type: none"> <li>● Increase of \$790,000 expected for 2019, totaling \$2,390,000</li> </ul>   |

**2019 Expenditure Highlights Compared to 2018:**

- |                |   |
|----------------|---|
| Administration | <ul style="list-style-type: none"> <li>● Increase of \$117,000 in administrative fees</li> </ul>  |
| Storm Water    | <ul style="list-style-type: none"> <li>● Includes \$400,000 in capital outlay for Rivertown Valley trunk sewer</li> </ul>   |
| Major Streets  | <ul style="list-style-type: none"> <li>● Includes \$4,200,000 in transfers to Major Streets Fund</li> <li>● Beginning in 2018 capital outlay will be shown in the Streets Funds to ensure administrative percentages for Act 51 are offset by full project costs</li> </ul> |

**City of Wyoming  
Capital Improvement Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Reserves	1,325,472	1,477,386	1,389,879	2,182,948	4,277,065	6,738,550
Revenues	4,884,851	5,715,041	5,474,829	6,588,458	6,673,934	6,792,553
Expenses	4,732,937	5,802,548	4,681,759	4,494,341	4,212,450	4,919,167
Surplus or (Deficit)	151,914	(87,507)	793,069	2,094,117	2,461,484	1,873,386
Ending Reserves	<b>1,477,386</b>	<b>1,389,879</b>	<b>2,182,948</b>	<b>4,277,065</b>	<b>6,738,550</b>	<b>8,611,936</b>

**Major Revenue Assumptions**

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General		1.0%	1.0%	1.0%	1.0%	
Wages: Police		3.0%	3.0%	3.0%	3.0%	
Wages: Fire		3.5%	3.5%	3.5%	3.5%	
Pension-DB		5.0%	5.0%	5.0%	5.0%	
Healthcare		6.5%	6.5%	6.5%	6.5%	
Longevity		0.0%	0.0%	0.0%	0.0%	
Admin Cost Reimb		2.1%	2.1%	2.1%	2.1%	
Gas, Grease, Oil		5.0%	5.0%	5.0%	5.0%	
Utilities		2.1%	2.1%	2.1%	2.1%	
Sewer Charge for Service	2.7%	2.7%	2.6%	2.8%		

*Includes capital outlay for 2020-2023.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 588 Sewer - Bond and Interest Fund</b>			
Revenue			
Interest and Rentals	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Transfers Out	-	17,000	-
Expenditure Totals	<u>-</u>	<u>17,000</u>	<u>-</u>
<b>Fund Total</b>	-	(17,000)	-
<b>Net Position, Beginning</b>	<u>3,482,535</u>	<u>3,482,535</u>	<u>3,465,535</u>
<b>Net Position, Ending</b>	<u>\$ 3,482,535</u>	<u>\$ 3,465,535</u>	<u>\$ 3,465,535</u>

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 589 Sewer - Construction Reserve</b>			
Revenue			
Interest and Rentals	\$ -	\$ -	\$ -
Other Financing Sources	120,000	90,000	90,000
Revenue Totals	<u>120,000</u>	<u>90,000</u>	<u>90,000</u>
Expenditures			
Transfers Out	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Total</b>	120,000	90,000	90,000
<b>Net Position, Beginning</b>	<u>574,621</u>	<u>574,621</u>	<u>664,621</u>
<b>Net Position, Ending</b>	<u>\$ 694,621</u>	<u>\$ 664,621</u>	<u>\$ 754,621</u>

This fund retains transfers set aside for future capacity expansion projects.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 590 Sewer Fund</b>			
Revenue			
State Grants	\$ 410,000	\$ 500,000	\$ -
Contributions from Local Units	417,000	417,000	417,000
Charges for Service	16,997,000	17,080,000	17,719,065
Fines and Forfeitures	145,000	160,000	160,000
Interest and Rentals	85,000	67,000	67,000
Other Revenues	30,000	19,000	17,000
Other Financing Sources	-	17,000	-
Revenue Totals	<u>18,084,000</u>	<u>18,260,000</u>	<u>18,380,065</u>
Expenditures			
Personal Services*	4,589,295	4,170,132	4,153,480
Supplies	874,744	808,050	872,349
Other Services and Charges	8,612,052	7,917,381	7,866,154
Capital Outlay	1,556,188	2,801,500	1,736,500
Debt Service	3,108,080	3,094,301	3,456,589
Transfers Out	120,000	90,000	90,000
Expenditure Totals	<u>18,860,359</u>	<u>18,881,364</u>	<u>18,175,072</u>
<b>Fund Total</b>	(776,359)	(621,364)	204,993
<b>Working Capital, Beginning</b>	<u>10,322,049</u>	<u>10,322,049</u>	<u>9,700,685</u>
<b>Working Capital, Ending**</b>	<u>\$ 9,545,690</u>	<u>\$ 9,700,685</u>	<u>\$ 9,905,678</u>

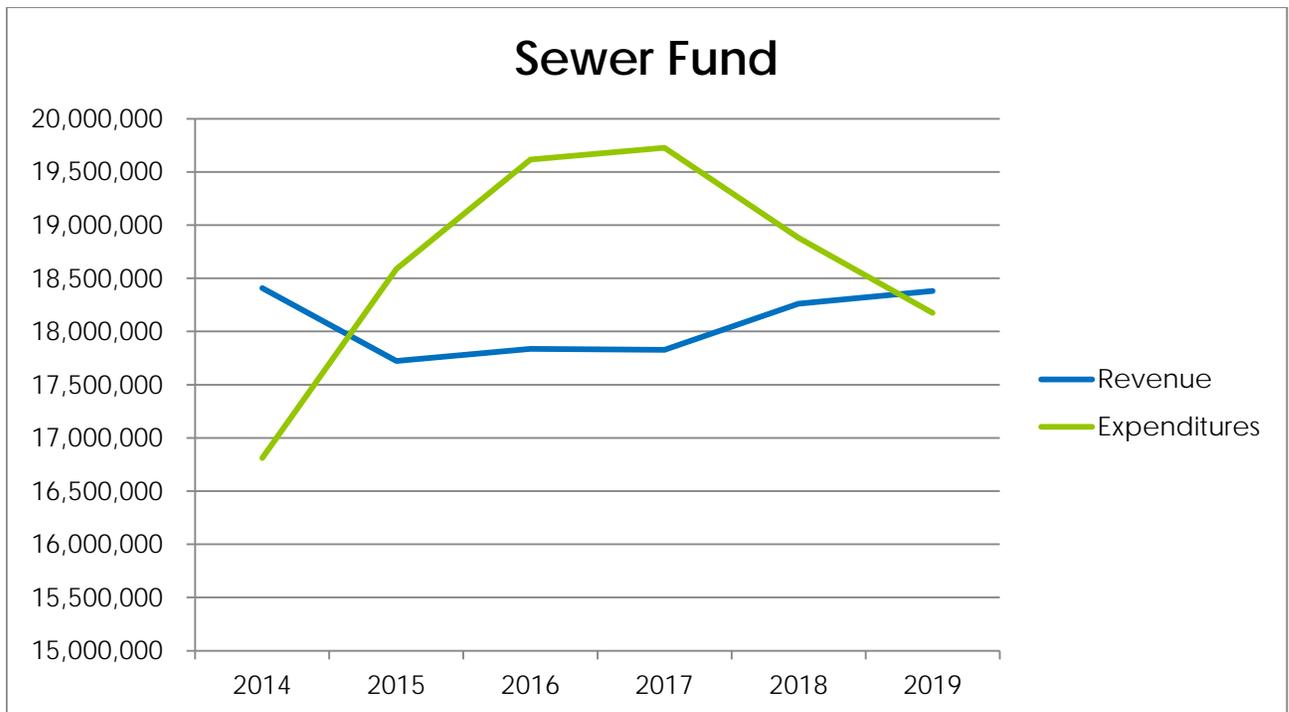
\*Includes pension and OPEB liabilities

\*\*Working capital excludes Funds 588 and 589

Expenditure detail by program - See Next Page

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	<b>Summary</b>		
	<b>2018 Amended Budget</b>	<b>2018 Estimated Amount</b>	<b>2019 Proposed</b>
	<hr/>	<hr/>	<hr/>
<b>Expenditure detail by program</b>			
54200-Transmission	\$ 1,135,635	\$ 1,160,848	\$ 1,281,861
54400-Capital Outlay	512,890	511,500	806,500
54100-Administration Services	2,567,055	2,098,945	2,240,717
54300-Treatment	8,762,365	7,870,935	7,535,811
54310-Treatment-Lab Services	704,782	693,687	724,696
54400-Capital Outlay	1,043,298	2,290,000	910,000
54700-Industrial Pretreatment	545,323	539,428	570,267
54800-GVRBA Operations-Land Appl	327,234	461,445	519,298
54801-GVRBA Operations-Pump House	33,697	35,973	39,333
92500-Revenue Bonds	3,108,080	3,128,603	3,456,589
99900-Transfers	120,000	90,000	90,000
	<hr/>	<hr/>	<hr/>
	<b>\$ 18,860,359</b>	<b>\$ 18,881,364</b>	<b>\$ 18,175,072</b>
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



**2019 Revenue Estimate Highlights:**

- |                      |   |
|----------------------|---|
| State Grants         | <ul style="list-style-type: none"> <li>● 2017 and 2018 included funds from the SAW grant</li> <li>● SAW Grant ends in early 2019, no additional funding planned</li> <li>● SAW grant reimbursed 90% of expenditures with 10% City match required</li> </ul> |
| Charges for Services | <ul style="list-style-type: none"> <li>● Increase of \$483,000 over 2018 budget for normal standard increases</li> <li>● Increase of \$239,065 in revenue to fund the PILOT expense</li> </ul>  |
| Other Revenues       | <ul style="list-style-type: none"> <li>● Minimal change expected</li> </ul>   |

**2019 Expenditure Highlights Compared to 2018:**

- |                         |  |
|-------------------------|--|
| Public Works            | <ul style="list-style-type: none"> <li>● Increase of \$22,000 in repairs and maintenance due to increase in asphalt and concrete subcontracting</li> <li>● Capital outlay of \$800,000 includes Priority 1, 2, and half of 3 areas identified in CIP plan, an increase in sliplining of sewer mains and one portable generator/worklight setup to be split with Water</li> </ul>   |
| Administrative Services | <ul style="list-style-type: none"> <li>● 2016 and 2017 increased expenditures related primarily to the increase to begin fully funding OPEB and pension</li> <li>● Decrease of \$165,700 in OPEB expense compared to 2018 budget</li> <li>● Decrease of \$379,500 in pension liability expense compared to 2018 estimate</li> <li>● Decrease of \$12,000 in administrative fees</li> <li>● Addition of \$239,065 in PILOT expense for FY 2019</li> </ul>   |
| Treatment               | <ul style="list-style-type: none"> <li>● Decrease of \$6,800 in operating supplies due to purchase of carbon not required every year</li> <li>● Decrease of \$47,000 in maintenance supplies</li> <li>● Professional services includes \$50,000 for continued study of UV system</li> <li>● Decrease of \$182,000 in utilities due to new diffusers</li> <li>● Increase of \$86,000 in software costs due to new asset management system</li> <li>● Decrease of \$180,000 in sludge disposal</li> <li>● Decrease of \$50,000 in repairs and maintenance</li> <li>● 2017 and 2018 included project costs related to the SAW grant of \$152,351 in 2017 and \$500,000 estimated in 2018</li> </ul> |
| Lab Services            | <ul style="list-style-type: none"> <li>● No major changes in expected expenditures</li> </ul>  |

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Capital Outlay	<ul style="list-style-type: none"><li>● Decrease of \$1,380,000 in capital outlay from 2018 estimate</li><li>● Capital outlay of \$910,000 includes new generator, building roof replacement, building crane and door replacement, replacement of gas detection system, lab microwave, staff vehicle, renovation of entrance gates, loops and readers, replacement of plant samplers, replacements of drain line, RTUs and boilers, upgrades to cake pumps</li></ul>
Industrial Pretreatment	<ul style="list-style-type: none"><li>● Includes \$10,000 in temporary salaries for seasonal help to address additional IPP monitoring requirements</li></ul>
GVRBA Operations	<ul style="list-style-type: none"><li>● Increase of \$67,000 in chemical supplies over 2018 budget</li><li>● Includes \$20,000 in capital outlay for a building RTU</li></ul>

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**CITY OF WYOMING  
SEWER FUND  
TOTAL EXISTING DEBT  
AS OF JULY 1, 2018**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2019	\$2,465,000	\$970,969	\$3,435,969
2020	2,555,000	899,537	3,454,537
2021	2,625,000	825,506	3,450,506
2022	2,710,000	749,386	3,459,386
2023	2,795,000	670,483	3,465,483
2024	2,770,000	588,737	3,358,737
2025	2,830,000	508,473	3,338,473
2026	2,890,000	426,416	3,316,416
2027	2,950,000	342,602	3,292,602
2028	3,005,000	257,167	3,262,167
2029	2,900,000	170,087	3,070,087
2030	2,905,000	85,117	2,990,117
	<u>\$33,400,000</u>	<u>\$6,494,477</u>	<u>\$39,894,477</u>

**City of Wyoming  
Sewer Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Working Capital	10,322,049	9,700,685	9,905,678	9,703,332	5,017,968	5,525,593
Revenues	18,260,000	18,380,065	18,873,386	19,381,049	19,882,992	20,437,355
Expenses	18,881,364	18,175,072	19,075,733	24,066,412	19,375,368	19,668,260
Surplus or (Deficit)	<b>(621,364)</b>	204,993	<b>(202,346)</b>	<b>(4,685,363)</b>	507,624	769,095
Ending Working Capital	<b>9,700,685</b>	<b>9,905,678</b>	<b>9,703,332</b>	<b>5,017,968</b>	<b>5,525,593</b>	<b>6,294,688</b>

**Major Revenue Assumptions**

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.5%	3.5%	3.5%	3.5%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			6.5%	6.5%	6.5%	6.5%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.1%	2.1%	2.1%	2.1%
Gas, Grease, Oil			5.0%	5.0%	5.0%	5.0%
Utilities			2.1%	2.1%	2.1%	2.1%
Sewer Charge for Service			2.7%	2.7%	2.6%	2.8%

*Does not include funds 588 and 589.*

*Includes capital outlay.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 591 Water Fund</b>			
Revenue			
Federal Grants	\$ -	\$ -	\$ -
State Grants	-	-	-
Charges for Service	21,221,000	21,276,000	22,015,665
Fines and Forfeitures	145,000	170,000	170,000
Interest and Rentals	263,000	186,000	191,000
Other Revenues	535,000	409,000	371,000
Other Financing Sources	-	-	-
Revenue Totals	<u>22,164,000</u>	<u>22,041,000</u>	<u>22,747,665</u>
Expenditures			
Personal Services*	5,554,528	5,298,780	5,506,663
Supplies	1,657,911	1,506,682	1,489,665
Other Services and Charges	5,942,534	5,740,523	5,636,403
Capital Outlay	6,336,615	5,135,000	2,391,500
Debt Service	6,831,342	6,763,155	6,802,611
Transfers Out	120,000	90,000	90,000
Expenditure Totals	<u>26,442,930</u>	<u>24,534,140</u>	<u>21,916,842</u>
<b>Fund Total</b>	(4,278,930)	(2,493,140)	830,823
<b>Working Capital, Beginning</b>	<u>14,028,540</u>	<u>14,028,540</u>	<u>11,535,400</u>
<b>Working Capital, Ending**</b>	<u>\$ 9,749,610</u>	<u>\$ 11,535,400</u>	<u>\$ 12,366,223</u>

\*Includes pension and OPEB liabilities

\*\*Working capital excludes Funds 592 and 593

Expenditure detail by program - See Next Page

**City of Wyoming, Michigan**  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Expenditure detail by program</b>			
56200-T and D - Mains	\$ 1,107,601	\$ 1,173,624	\$ 1,116,152
56600-T and D - Hydrants	103,731	99,777	108,962
56700-T and D - Services	1,243,843	1,210,204	1,278,763
57300-Capital Outlay	2,241,520	2,175,000	1,531,500
57400-Installation of Service	25,366	10,938	20,809
55100-Administration	1,686,267	1,513,517	1,612,826
55300-Pumping and Treatment	6,159,599	6,067,324	5,948,284
55310-Pumping & Treatment-Lab Services	610,173	570,005	586,978
55800-T and D - Storage/E of Gezon	21,130	14,336	21,023
55900-T and D - Gezon Station	717,785	550,379	492,962
56100-T and D - Storage/W of Gezon	65,090	50,872	48,333
56300-T and D - Pipeline to Gezon	193,330	173,599	167,208
56400-T and D - Pipeline Meters	66,348	68,791	75,069
56500-T and D - Meters	598,801	516,537	605,311
56900-Customer Accounting	555,909	526,082	550,051
56910-Finance Computer Acquisition	-	-	-
57000-Ottawa County	3,337,344	3,337,344	3,336,369
57300-Capital Outlay	4,095,095	2,960,000	860,000
92500-Revenue Bonds	3,493,998	3,425,811	3,466,242
99900-Transfers	120,000	90,000	90,000
	<u>\$ 26,442,930</u>	<u>\$ 24,534,140</u>	<u>\$ 21,916,842</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

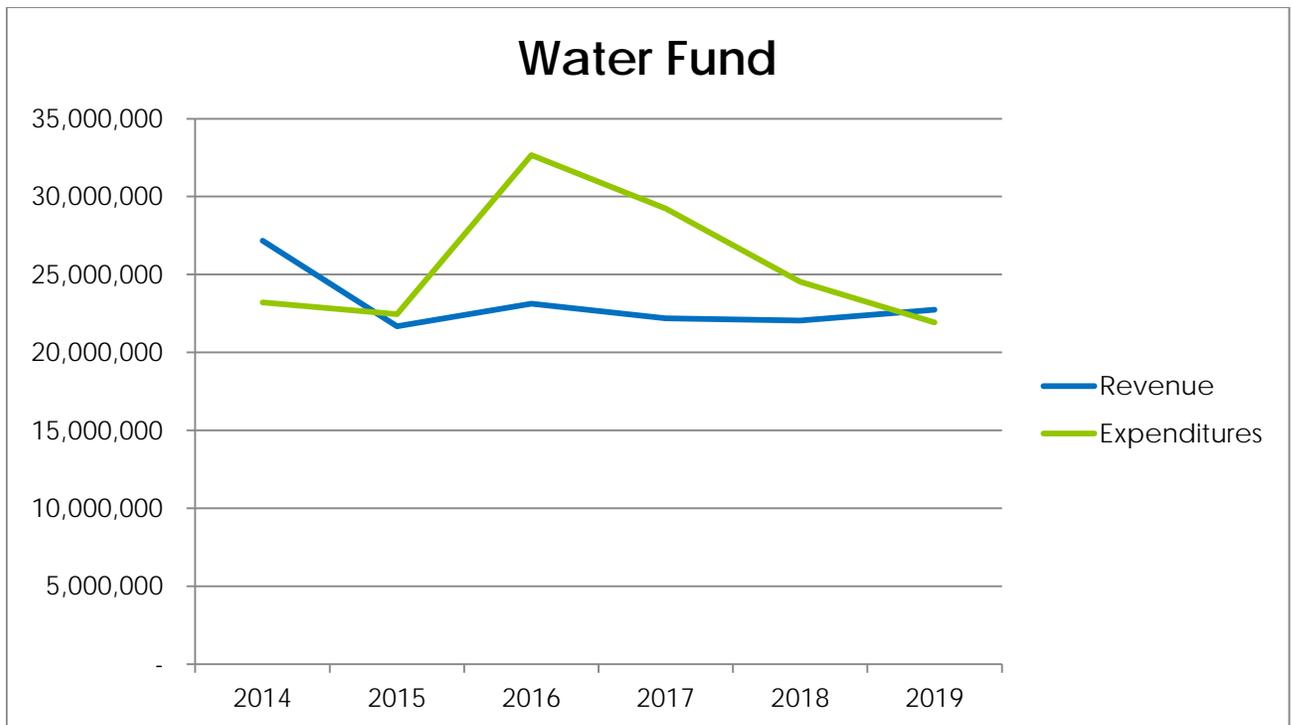
	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 592 Water - Construction Reserve Fun</b>			
Revenue			
Interest and Rentals			
Other Financing Sources	\$ 120,000	\$ 90,000	\$ 90,000
Revenue Totals	<u>120,000</u>	<u>90,000</u>	<u>90,000</u>
Expenditures			
Transfers Out	-	-	-
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Total</b>	120,000	90,000	90,000
<b>Net Position, Beginning</b>	<u>582,488</u>	<u>582,488</u>	<u>672,488</u>
<b>Net Position, Ending</b>	<u>\$ 702,488</u>	<u>\$ 672,488</u>	<u>\$ 762,488</u>

This fund retains transfers set aside for future capacity expansion projects.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 593 Water - Bonds and Interest</b>			
Revenue			
Interest and Rentals	\$ -	\$ -	\$ -
Revenue Totals	<u>-</u>	<u>-</u>	<u>-</u>
Expenditures			
Transfers Out	<u>-</u>	<u>-</u>	<u>-</u>
Expenditure Totals	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund Total</b>	-	-	-
<b>Net Position, Beginning</b>	<u>3,597,962</u>	<u>3,597,962</u>	<u>3,597,962</u>
<b>Net Position, Ending</b>	<u>\$ 3,597,962</u>	<u>\$ 3,597,962</u>	<u>\$ 3,597,962</u>

This fund reflects the funds set aside to meet the debt service reserve requirement set by the bond covenants.



**2019 Revenue Estimate Highlights:**

- |                      |   |
|----------------------|---|
| Charges for Services | <ul style="list-style-type: none"> <li>● Increase of \$742,000 over 2018 budget for normal standard increases</li> <li>● Increase of \$52,665 in revenue to fund the PILOT expense</li> </ul> |
| Interest and Rentals | <ul style="list-style-type: none"> <li>● Decrease of \$72,000 under 2018 budget due to lack of investment returns</li> </ul>  |

**2019 Expenditure Highlights Compared to 2018:**

- |                         |   |
|-------------------------|---|
| Public Works            | <ul style="list-style-type: none"> <li>● Capital outlay of \$1,531,500 includes \$1,525,000 for water main repairs and \$6,500 for one portable generator/worklight setup to be split with Water</li> </ul>   |
| Administrative Services | <ul style="list-style-type: none"> <li>● Decrease of \$226,000 in OPEB expense compared to 2018 budget</li> <li>● Increase of \$44,000 in pension liability expense compared to 2018 estimate</li> <li>● Decrease of \$12,000 in administrative fees</li> <li>● Addition of \$52,665 in PILOT expense for FY 2019</li> </ul>  |
| Pumping & Treatment     | <ul style="list-style-type: none"> <li>● Decrease of \$33,700 in operating supplies</li> <li>● Decrease of \$69,000 in maintenance supplies</li> <li>● Increase of \$20,000 in professional services for dehumidification study</li> <li>● Decrease of \$69,000 in software services</li> <li>● Decrease of \$78,000 in communications costs</li> <li>● Increase of \$35,000 in utility costs</li> <li>● Increase of \$22,500 in repairs and maintenance costs</li> </ul>   |
| Lab Services            | <ul style="list-style-type: none"> <li>● Decreases of \$25,600 in operating supplies and maintenance</li> </ul>   |
| Trans & Distribution    | <ul style="list-style-type: none"> <li>● Decrease of \$81,000 in maintenance supplies and repairs</li> <li>● Decrease of \$185,000 in communications costs</li> </ul>   |
| Customer Accounting     | <ul style="list-style-type: none"> <li>● No major changes in expected expenditures</li> </ul>   |
| Capital Outlay          | <ul style="list-style-type: none"> <li>● 2017 and 2018 expenditures reflect capital outlay of \$1,750,000 for 2017 and \$2,960,000 for 2018</li> <li>● Capital outlay of \$860,000 includes: Gezon replacement of parking lot pavement and turbidity meter, upgrade to LED lighting; Hook Tank inspection, painting, and electrical service; High Service replacement of surge protection valves; Low Service replacement of south actuator; NTF renovation of filter pipe gallery; repair of 42" valve on pipeline; STF new wetwell pump; Treatment Plant perimeter video security system, replacement of HAA instrument and pH probe</li> </ul> |
| Bond Payments           | <ul style="list-style-type: none"> <li>● 2016 expenditures reflect \$3,695,000 payoff of 2006 bond</li> </ul>   |

**CITY OF WYOMING  
WATER FUND  
TOTAL EXISTING DEBT  
AS OF JULY 1, 2018**

FISCAL YEAR ENDING 6/30	PRINCIPAL	INTEREST	TOTAL
2019	\$2,485,680	\$1,160,902	\$3,646,582
2020	2,580,184	1,071,445	3,651,629
2021	2,667,560	977,172	3,644,732
2022	2,750,184	882,301	3,632,485
2023	2,267,560	787,038	3,054,598
2024	1,952,312	692,814	2,645,126
2025	2,019,688	606,756	2,626,444
2026	1,794,440	517,264	2,311,704
2027	1,879,192	431,403	2,310,595
2028	1,961,568	341,423	2,302,991
2029	1,626,320	247,384	1,873,704
2030	1,691,072	184,826	1,875,898
2031	1,760,824	119,749	1,880,573
2032	1,754,647	51,954	1,806,600
	<u>\$29,191,231</u>	<u>\$8,072,431</u>	<u>\$37,263,662</u>

**City of Wyoming  
Water Fund  
The Essential 5 X 5 Budget**

	<b>FYE Estimate 2018</b>	<b>Budget 2019</b>	<b>Projected 2020</b>	<b>Projected 2021</b>	<b>Projected 2022</b>	<b>Projected 2023</b>
Beginning Working Capital	14,028,540	11,535,400	12,366,223	8,500,271	10,032,540	(27,970,456)
Revenues	22,041,000	22,747,665	23,416,438	24,339,530	25,235,819	26,258,697
Expenses	24,534,140	21,916,842	27,282,389	22,807,261	63,238,815	23,120,661
Surplus or (Deficit)	<b>(2,493,140)</b>	830,823	<b>(3,865,952)</b>	1,532,269	<b>(38,002,996)</b>	3,138,036
Ending Working Capital	<b>11,535,400</b>	<b>12,366,223</b>	<b>8,500,271</b>	<b>10,032,540</b>	<b>(27,970,456)</b>	<b>(24,832,420)</b>

**Major Revenue Assumptions**

Property Taxes			3.0%	3.0%	3.0%	3.0%
Rev Sharing			2.0%	2.0%	2.0%	2.0%
Investment Earnings			2.0%	2.0%	2.0%	2.0%

**Major Expenditure Assumptions**

Professional Svcs	2018 is based on estimated year-end amounts	Based on City Manager recommendation if available; otherwise based on department request.	2.1%	2.1%	2.1%	2.1%
Wages: General			1.0%	1.0%	1.0%	1.0%
Wages: Police			3.0%	3.0%	3.0%	3.0%
Wages: Fire			3.5%	3.5%	3.5%	3.5%
Pension-DB			5.0%	5.0%	5.0%	5.0%
Healthcare			6.5%	6.5%	6.5%	6.5%
Longevity			0.0%	0.0%	0.0%	0.0%
Admin Cost Reimb			2.1%	2.1%	2.1%	2.1%
Gas, Grease, Oil			5.0%	5.0%	5.0%	5.0%
Utilities			2.1%	2.1%	2.1%	2.1%
Sewer Charge for Service			2.7%	2.7%	2.6%	2.8%

*Does not include funds 592 and 593.*

*Includes capital outlay.*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>

**Fund: 661 Motor Pool Fund**

Revenue			
Federal Grants			
Charges for Service	25,000	26,000	25,000
Interest and Rentals	4,274,500	3,999,900	4,179,900
Other Revenues	-	300	-
Revenue Totals	<u>4,299,500</u>	<u>4,026,200</u>	<u>4,204,900</u>
Expenditures			
Personal Services	807,313	635,812	689,382
Supplies	741,900	612,250	686,876
Other Services and Charges	859,760	784,908	804,451
Transfers Out	1,600,000	1,600,000	1,650,000
Expenditure Totals	<u>4,008,973</u>	<u>3,632,970</u>	<u>3,830,709</u>
Less Depreciaton	<u>-</u>	<u>-</u>	<u>-</u>
	<u>4,008,973</u>	<u>3,632,970</u>	<u>3,830,709</u>
<b>Fund Total</b>	290,527	393,230	374,191
<b>Net Position, Beginning</b>	<u>1,778,865</u>	<u>1,778,865</u>	<u>2,172,095</u>
<b>Net Position, Ending</b>	<u>\$ 2,069,392</u>	<u>\$ 2,172,095</u>	<u>\$ 2,546,286</u>

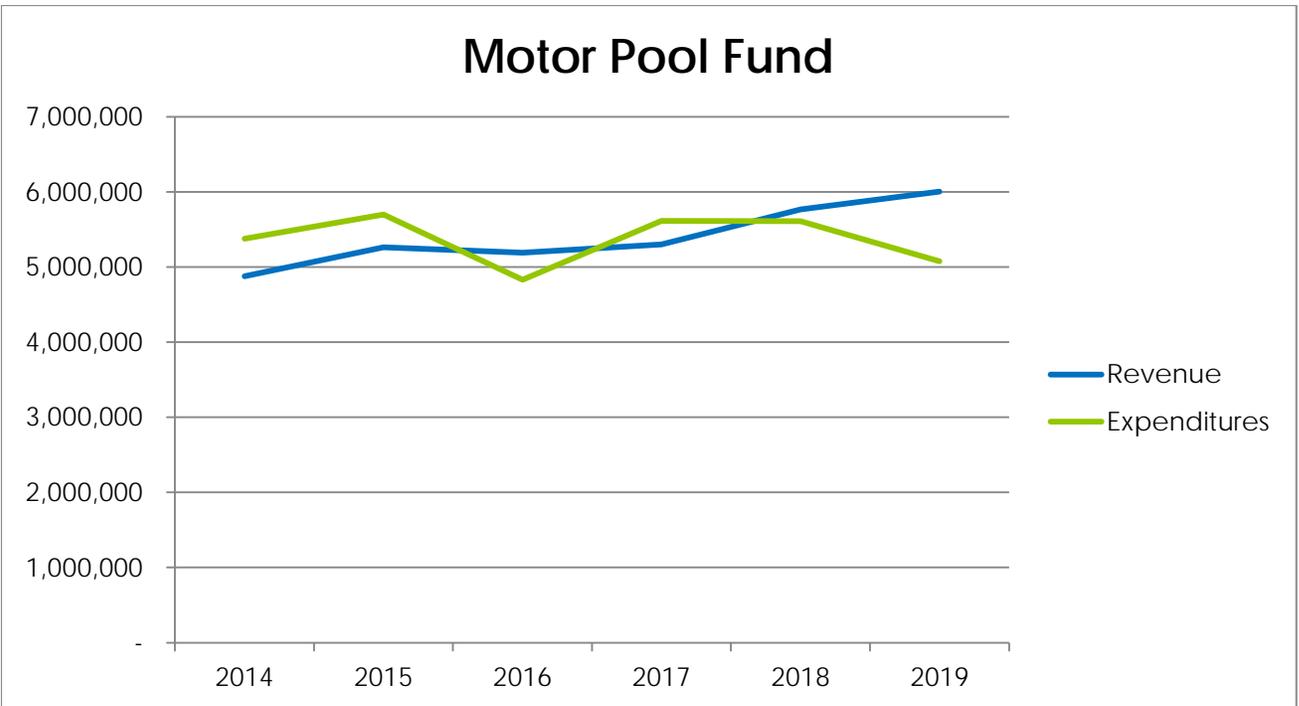
	Fund 662	<u>\$ 2,746,453</u>
Total Working Capital Between Fund 661/662		<u>\$ 5,292,739</u>

**Expenditure detail by program**

58100-Administration Fee	\$ 491,725	\$ 329,074	\$ 331,966
58200-Equipment Operations	1,509,433	1,332,143	1,467,396
58300-Building	407,815	371,753	381,347
99900-Transfers	1,600,000	1,600,000	1,650,000
	<u>\$ 4,008,973</u>	<u>\$ 3,632,970</u>	<u>\$ 3,830,709</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 662 Motor Pool - Depreciation Res</b>			
Revenue			
Grants	\$ 15,305	\$ 15,000	\$ -
Interest and Rentals	22,500	9,100	9,100
Other Revenues	150,000	115,000	140,000
Other Financing Sources	1,600,000	1,600,000	1,650,000
Revenue Totals	<u>1,787,805</u>	<u>1,739,100</u>	<u>1,799,100</u>
Expenditures			
Capital Outlay	<u>2,340,854</u>	<u>1,975,000</u>	<u>1,243,000</u>
Expenditure Totals	<u>2,340,854</u>	<u>1,975,000</u>	<u>1,243,000</u>
<b>Fund Total</b>	(553,049)	(235,900)	556,100
<b>Net Position, Beginning</b>	<u>2,426,253</u>	<u>2,426,253</u>	<u>2,190,353</u>
<b>Net Position, Ending</b>	<u>\$ 1,873,204</u>	<u>\$ 2,190,353</u>	<u>\$ 2,746,453</u>



**2019 Revenue Estimate Highlights:**

- Rentals ● Estimated revenue of \$4,179,900 in rental and interest income - An 2% decrease

**2019 Expenditure Highlights Compared to 2018:**

- |                          |  |
|--------------------------|--|
| Administrative Services  | <ul style="list-style-type: none"> <li>● Decrease of \$97,000 in OPEB expense compared to 2018 budget</li> <li>● Decrease of \$55,900 in pension liability expense compared to 2018 estimate</li> <li>● Decrease of \$6,700 in administrative fees</li> </ul>  |
| Equipment Operations     | <ul style="list-style-type: none"> <li>● Decrease of \$75,000 in fuel expense</li> <li>● Increase of \$10,000 in maintenance supplies</li> <li>● Increase of \$10,000 in fleet insurance costs</li> <li>● Decrease of \$25,000 in repairs and maintenance</li> </ul>   |
| Building                 | <ul style="list-style-type: none"> <li>● Increase of \$7,000 in maintenance supplies</li> <li>● Decrease of \$21,200 in repairs and maintenance</li> <li>● Includes \$25,000 for underground fiber optic line connecting PW to City Hall</li> </ul>  |
| Capital Outlay-Buildings | <ul style="list-style-type: none"> <li>● Capital outlay of \$110,000 includes air compressor, second tank for brine system, and re-shingling of salt dome</li> </ul>   |
| Capital Outlay-Vehicles  | <ul style="list-style-type: none"> <li>● Capital outlay of \$1,055,000 includes one vehicle for City Hall, one vehicle for Fire, seven vehicles for Police (includes one specialty van for \$60,000), 4 vehicles for Public Works (includes two dump trucks for \$195,000), two vehicles for Traffic (includes an F550 with an aerial lift for \$120,000), and two vehicles for Water Treatment Plant</li> </ul> |
| Capital Outlay-Equipment | <ul style="list-style-type: none"> <li>● Capital outlay of \$78,000 includes two lawn mowers and a chipper for Parks, an arrow board and cement saw trailer for Public Works</li> </ul>  |

City of Wyoming  
Insurance Fund Target Reserves  
2018-2019 Budget

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The insurance funds (678-684) account for the City's employee benefits, liability and property insurance. Certain insurance types are subject to reinsurance for individual and aggregates over specific levels.

Overview – The City's history of risk retention through its self-insurance program dates back to the mid-1970's when governments were unable to obtain commercial liability and property insurance coverage at cost effective rates. In 1998 a program of self-insured health insurance was added to the program.

In 2015 fund 677 was split into individual funds, 678-684, to separately account for each type of insurance activity. This was done to ease preparation for the annual fiscal year-end audit process.

Following are the reserve balances utilized for budgetary purposes:

**General Liability (Fund 678)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (per occurrence)	\$500,000
Self-insurance risk retention (sewer liability per occurrence)	500,000
Six year average claims expense (50%)	<u>83,886</u>
Total target reserve	<u><u>\$1,083,886</u></u>

**Fleet (Fund 679)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Self-insurance risk retention (50%) (liability per occurrence)	\$250,000
Six year average claims expense (50%)	<u>24,331</u>
Total target reserve	<u><u>\$274,331</u></u>

**Property (Fund 680)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Common coverage limit for various property and crime occurrences of \$1,000,000 (50%)	\$500,000
Six year average claims expense (50%)	<u>3,638</u>
Total target reserve	<u><u>\$503,638</u></u>

City of Wyoming  
Insurance Fund Target Reserves  
2018-2019 Budget

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**Life (Fund 681)**

Life insurance is no longer self-funded. This fund is now serving as a flow through for the contributions from departments charged as a percentage of payroll and the expenses incurred.

Reserve for cash flow purposes only	\$10,000
Total target reserve	\$10,000

**Workers' Compensation (Fund 682)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006). In 2017 changed to 50% of the stop loss plus 50% of the six year average expense.

Stop Loss (50%)	\$375,000
Six year average claims expense (50%)	274,074
Total target reserve	\$649,074

**Health (including vision) (Fund 683)**

Historical reserve target (source Administrative Service Department Memo, January 13, 2006)

Stop loss (\$125,000 times 2)	\$250,000
Six year average claims expense multiplied by projected increase, min 5%, max 10% (2019 -4.28% - used 5%)	351,064
Total target reserve	\$601,064

**Dental (Fund 684)**

In 2016 the Insurance Fund was split into individual funds for ease of auditing and tracking. At this time Dental was split from Health. The dental plan does not have a stop loss. Being consistent with the historical reserve target for other areas, the reserve for Dental is being calculated based on the six year average claims expense.

Six year average claims expense (50%)	\$158,858
Total target reserve	\$158,858

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 678 General Liability Fund</b>			
Revenue			
Charges for Service	\$ 258,886	\$ 267,000	\$ 523,700
Interest and Rentals	14,500	15,042	14,657
Other Revenues (MMRMA Rebate)	-	93,287	-
Revenue Totals	<u>273,386</u>	<u>375,329</u>	<u>538,357</u>
Expenditures			
Other Services and Charges	489,578	413,764	509,671
Transfers Out	-	-	-
Expenditure Totals	<u>489,578</u>	<u>413,764</u>	<u>509,671</u>
<b>Fund Total</b>	(216,192)	(38,435)	28,686
<b>Net Position, Beginning</b>	<u>1,504,150</u>	<u>1,504,150</u>	<u>1,465,715</u>
<b>Net Position, Ending</b>	<u>\$ 1,287,958</u>	<u>\$ 1,465,715</u>	<u>\$ 1,494,401</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 679 Fleet Insurance Fund</b>			
Revenue			
Charges for Service	\$ 35,000	\$ 35,000	\$ 45,000
Interest and Rentals	7,838	7,827	7,639
Other Revenues (MMRMA Rebate)	-	7,818	-
Revenue Totals	<u>42,838</u>	<u>50,645</u>	<u>52,639</u>
Expenditures			
Other Services and Charges	122,251	151,388	155,522
Transfers Out	-	-	-
Expenditure Totals	<u>122,251</u>	<u>151,388</u>	<u>155,522</u>
<b>Fund Total</b>	(79,413)	(100,743)	(102,883)
<b>Net Position, Beginning</b>	<u>782,750</u>	<u>782,750</u>	<u>682,007</u>
<b>Net Position, Ending</b>	<u>\$ 703,337</u>	<u>\$ 682,007</u>	<u>\$ 579,124</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	<b>Summary 2018 Amended Budget</b>	<b>2018 Estimated Amount</b>	<b>2019 Proposed</b>
<b>Fund: 680 Property Insurance Fund</b>			
Revenue			
Charges for Service	\$ 137,970	\$ 137,968	\$ 138,578
Interest and Rentals	18,929	18,895	18,595
Other Revenues (MMRMA Rebate)	-	54,532	-
Revenue Totals	156,899	211,395	157,173
Expenditures			
Other Services and Charges	233,176	245,419	253,305
Transfers Out	-	-	-
Expenditure Totals	233,176	245,419	253,305
<b>Fund Total</b>	(76,277)	(34,024)	(96,132)
<b>Net Position, Beginning</b>	1,889,484	1,889,484	1,855,460
<b>Net Position, Ending</b>	\$ 1,813,207	\$ 1,855,460	\$ 1,759,328

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 681 Life Insurance Fund</b>			
Revenue			
Charges for Service	\$ 30,401	\$ 30,250	\$ 30,179
Interest and Rentals	-	50	-
Other Revenues	-	-	-
Revenue Totals	<u>30,401</u>	<u>30,300</u>	<u>30,179</u>
Expenditures			
Other Services and Charges	29,640	29,210	29,400
Transfers Out	-	-	15,000
Expenditure Totals	<u>29,640</u>	<u>29,210</u>	<u>44,400</u>
<b>Fund Total</b>	761	1,090	(14,221)
<b>Net Position, Beginning</b>	<u>25,367</u>	<u>25,367</u>	<u>26,457</u>
<b>Net Position, Ending</b>	<u>\$ 26,128</u>	<u>\$ 26,457</u>	<u>\$ 12,236</u>

Life insurance is no longer self-funded by the City. This fund will serve as a flow through for the contributions from departments charged as a percentage of payroll and for the expenses incurred.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 682 Worker' Compensation Fund</b>			
Revenue			
Charges for Service	\$ 626,647	\$ 649,000	\$ 649,917
Interest and Rentals	17,380	22,134	22,318
Other Revenues	-	-	-
Revenue Totals	<u>644,027</u>	<u>671,134</u>	<u>672,235</u>
Expenditures			
Other Services and Charges	728,996	662,771	764,443
Transfers Out	-	-	-
Expenditure Totals	<u>728,996</u>	<u>662,771</u>	<u>764,443</u>
<b>Fund Total</b>	(84,969)	8,363	(92,208)
<b>Net Position, Beginning</b>	<u>2,213,439</u>	<u>2,213,439</u>	<u>2,221,802</u>
<b>Net Position, Ending</b>	<u>\$ 2,128,470</u>	<u>\$ 2,221,802</u>	<u>\$ 2,129,594</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 683 Health Insurance Fund</b>			
Revenue			
Charges for Service	\$ 10,358,832	\$ 9,403,628	\$ 8,884,665
Interest and Rentals	26,667	42,162	44,116
Other Revenues	-	-	-
Revenue Totals	<u>10,385,499</u>	<u>9,445,790</u>	<u>8,928,781</u>
Expenditures			
Personal Services	-	172,240	-
Other Services and Charges	9,709,813	9,215,448	8,292,463
Transfers Out	-	-	-
Expenditure Totals	<u>9,709,813</u>	<u>9,387,688</u>	<u>8,292,463</u>
<b>Fund Total</b>	675,686	58,102	636,318
<b>Net Position, Beginning</b>	<u>4,162,969</u>	<u>4,162,969</u>	<u>4,221,071</u>
<b>Net Position, Ending</b>	<u>\$ 4,838,655</u>	<u>\$ 4,221,071</u>	<u>\$ 4,857,389</u>

2018 Estimate:

- The actual claims experience is coming in less than budget
- Claims experience has also been impacted positively by the MAPD implementation 1/1/18
- Includes deferred retiree buyout expense of \$172,240
- Transfers to OPEB and additional buyout programs continue to be evaluated

2019 budget:

- Based on the projections provided by Lighthouse Insurance Group
- Decrease of \$922,985 in claims expense primarily due to full year of MAPD implementation
- Decrease of \$123,000 in stop loss expense compared to 2017 due to MAPD implementation
- Decrease of \$73,000 in Priority Health administrative fees due to MAPD implementation
- Minimal change in General Fund and Lighthouse administrative fees

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 684 Dental Insurance Fund</b>			
Revenue			
Charges for Service	\$ 467,000	\$ 472,000	\$ 468,654
Interest and Rentals	2,983	3,851	4,928
Other Revenues	-	-	-
Revenue Totals	<u>469,983</u>	<u>475,851</u>	<u>473,582</u>
Expenditures			
Other Services and Charges	447,000	368,198	398,607
Transfers Out	-	-	-
Expenditure Totals	<u>447,000</u>	<u>368,198</u>	<u>398,607</u>
<b>Fund Total</b>	22,983	107,653	74,975
<b>Net Position, Beginning</b>	<u>298,328</u>	<u>298,328</u>	<u>405,981</u>
<b>Net Position, Ending</b>	<u>\$ 321,311</u>	<u>\$ 405,981</u>	<u>\$ 480,956</u>

2018 Estimate:

- The actual claims experience is coming in less than budget

2019 budget:

- Based on the projections provided by Lighthouse Insurance Group
- Increase of \$31,000 in claims expense
- Minimal change in General Fund and provider administration fees

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 731 Pension Fund</b>			
<b>Revenue</b>			
Contributions from Local Units	\$ 4,925,523	\$ 5,483,522	\$ 4,205,289
Interest and Rentals	2,275,000	2,536,467	2,612,561
Other Revenues	9,669,212	20,708,973	9,479,767
Revenue Totals	<u>16,869,735</u>	<u>28,728,962</u>	<u>16,297,617</u>
<b>Expenditures</b>			
Administration	71,410	58,973	71,345
Investment Expense	578,568	592,072	623,545
Retirement Benefits	11,016,568	10,897,289	11,694,328
Expenditure Totals	<u>11,666,546</u>	<u>11,548,334</u>	<u>12,389,218</u>
<b>Fund Total</b>	5,203,189	17,180,628	3,908,399
<b>Net Position, Beginning</b>	<u>166,842,165</u>	<u>166,842,165</u>	<u>184,022,793</u>
<b>Net Position, Ending</b>	<u>\$ 172,045,354</u>	<u>\$ 184,022,793</u>	<u>\$ 187,931,192</u>

- 2018 other revenue estimates higher than budget due to investment returns experience
- 2019 revenue based on actuarial valuation

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
<b>Fund: 732 OPEB Fund</b>			
Revenue			
Contributions from Local Units	\$ 3,074,118	\$ 3,831,000	\$ 3,816,000
Interest and Rentals	-	(1,000)	-
Other Revenues	845,000	5,081,000	1,970,000
Other Financing Sources	-	-	-
Revenue Totals	<u>3,919,118</u>	<u>8,911,000</u>	<u>5,786,000</u>
Expenditures			
Administration	48,070	54,330	47,060
Investment Expense	122,500	124,200	139,725
Health Benefits	3,833,000	2,994,900	2,788,200
Expenditure Totals	<u>4,003,570</u>	<u>3,173,430</u>	<u>2,974,985</u>
<b>Fund Total</b>	(84,452)	5,737,570	2,811,015
<b>Net Position, Beginning</b>	<u>36,651,197</u>	<u>36,651,197</u>	<u>42,388,767</u>
<b>Net Position, Ending</b>	<u>\$ 36,566,745</u>	<u>\$ 42,388,767</u>	<u>\$ 45,199,782</u>

- 2018 other revenue estimates higher than budget due to investment returns experience
- 2019 revenue based on actuarial valuation
- 2018 health benefits are based on the annualized actual expense incurred to date
- 2019 health benefits are based on the actual plus average prior year increases
- 2018 and 2019 decrease in health benefits expenditures due to MAPD implementation

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
Fund: 800 Capital Projects Revolving Fund			
Revenue			
Interest and Rentals	\$ 45,950	\$ 49,360	\$ 23,435
Other Revenues	246,000	393,138	309,190
Revenue Totals	291,950	442,498	332,625
Expenditures			
Other Services and Charges	-	87,898	63,825
Capital Oulay	679,746	711,527	50,000
Expenditure Totals	679,746	799,425	113,825
<b>Fund Total</b>	(387,796)	(356,927)	218,800
<b>Fund Balance, Beginning</b>	2,449,070	2,449,070	2,092,143
<b>Fund Balance, Ending</b>	\$ 2,061,274	\$ 2,092,143	\$ 2,310,943

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 995 Downtown Development Authority</b>			
Revenue			
Taxes	\$ 94,000	\$ 119,388	\$ 100,000
Interest and Rentals	-	(620)	-
Revenue Totals	<u>94,000</u>	<u>118,768</u>	<u>100,000</u>
Expenditures			
Supplies	-	-	200
Other Services and Charges	69,900	61,379	74,800
Transfers	25,000	25,000	25,000
Expenditure Totals	<u>94,900</u>	<u>86,379</u>	<u>100,000</u>
<b>Fund Total</b>	(900)	32,389	-
<b>Net Position, Beginning</b>	<u>189,585</u>	<u>189,585</u>	<u>221,974</u>
<b>Net Position, Ending*</b>	<u>\$ 188,685</u>	<u>\$ 221,974</u>	<u>\$ 221,974</u>

*\*Includes \$44,958 investment in capital assets (restricted)*

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 996 Brownfield Redevelopment Authority</b>			
Revenue			
Taxes	\$ 86,000	\$ 83,172	\$ 86,000
Interest and Rentals	-	(600)	-
Other Revenues	-	3,450	
Revenue Totals	<u>86,000</u>	<u>86,022</u>	<u>86,000</u>
Expenditures			
Supplies	-	-	-
Other Services and Charges	65,000	146,330	111,544
Transfers	25,000	25,000	25,000
Expenditure Totals	<u>90,000</u>	<u>171,330</u>	<u>136,544</u>
<b>Fund Total</b>	(4,000)	(85,308)	(50,544)
<b>Net Position, Beginning</b>	<u>135,852</u>	<u>135,852</u>	<u>50,544</u>
<b>Net Position, Ending</b>	<u>\$ 131,852</u>	<u>\$ 50,544</u>	<u>\$ -</u>

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
	<u>                    </u>	<u>                    </u>	<u>                    </u>
<b>Fund: 997 Economic Development Corporation</b>			
Revenue			
Taxes	\$ -	\$ -	\$ -
Interest and Rentals	-	301	-
Revenue Totals	<u>-</u>	<u>301</u>	<u>-</u>
Expenditures			
Supplies	-	-	-
Other Services and Charges	9,482	9,825	-
Expenditure Totals	<u>9,482</u>	<u>9,825</u>	<u>-</u>
<b>Fund Total</b>	(9,482)	(9,524)	-
<b>Net Position, Beginning</b>	<u>9,524</u>	<u>9,524</u>	<u>-</u>
<b>Net Position, Ending</b>	<u>\$ 42</u>	<u>\$ -</u>	<u>\$ -</u>

No longer a funding source. Last of fund balance spent in 2018.

City of Wyoming, Michigan  
**Annual Budget by Account Classification**

	Summary 2018 Amended Budget	2018 Estimated Amount	2019 Proposed
Fund: 998 Greater Wyoming Community Alliance CU			
Revenue			
Charges for Services	\$ -	\$ -	\$ -
Interest and Rentals	-	250	250
Other Revenues	15,000	16,000	15,000
Revenue Totals	15,000	16,250	15,250
Expenditures			
Supplies	10,000	5,000	7,500
Other Services and Charges	20,500	7,100	18,000
Capital Outlay	-	-	-
Expenditure Totals	30,500	12,100	25,500
<b>Fund Total</b>	(15,500)	4,150	(10,250)
<b>Net Position, Beginning</b>	54,131	54,131	58,281
<b>Net Position, Ending</b>	\$ 38,631	\$ 58,281	\$ 48,031

Excludes the Community Enrichment Commission, Pinery Park Little League and Tree Commission.